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ABSTRACT

This report provides an overview of education in Louisiana. The study on which the report is based on detailed examinations of financial and statistical data in nine individual school districts, covering the years 1996 to 1999. The study found that some key financial data were inaccurate and, in some cases, not even available. It examined the cost per student for each category of expenditure, finding these to be around $5,454 for 1997 and $5,758 for 1998. The study also looked at instructional expenditures and examined whether schools are providing the legally mandated number of instructional minutes. The study explored teacher certification and asked about the various teacher certifications and authorizations to teach. The study also investigated whether teachers are teaching subjects in which they are certified, finding that at least 75 percent of teachers in five districts are teaching subjects in which they are certificated. The review found that some districts have nonclassroom teachers coded as classroom teachers. It looked at teachers', principals', and assistant principals' compensation and found some errors in remuneration. The report provides information on enrollment and students, class sizes, student-to-teacher ratios, free and reduced-price meals served in each district, student performance on standardized tests, and what districts do to avoid lawsuits. Seven appendices present school districts' response to the report and other information. (RJM)

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STATE OF LOUISIANA
LEGISLATIVE AUDITOR

ED 430 284

Study of Education Issues in
Nine Louisiana School Districts

January 1999

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Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor

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Study of Education Issues in Nine Louisiana School Districts

January 1999

Office of Legislative Auditor
State of Louisiana

Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor

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January 13, 1999

The Honorable Thomas A. "Tom" Greene,
Chairman, Senate Education Committee
and
Members of the Senate Education Committee

The Honorable John J. Hainkel, Jr.,
Chairman, Senate Finance Committee
and
Members of the Senate Finance Committee

Dear Legislators:

This report gives the results of our study of education issues in nine Louisiana school districts. Our study was conducted as part of a legislative request. The following school districts were included in our study:

- Calcasieu Parish School System
- City of Monroe Schools
- East Baton Rouge Parish School System
- Jackson Parish School Board
- Orleans Parish School Board
- Ouachita Parish School Board
- Pointe Coupee Parish School Board
- St. John the Baptist Parish School Board
- St. Landry Parish School Board

Appendix G contains the responses of eight of these nine school districts. The Pointe Coupee Parish School Board chose not to provide a written response. In addition, the Department of Education did not provide a formal written response to us for inclusion in this report. I trust that this report will be of use to you in your legislative decision-making process.

Sincerely,

Daniel G. Kyle

Daniel G. Kyle, CPA, CFE
Legislative Auditor

DGK/dl

[SCHDISTRICTS]

Executive Summary

Study of Education Issues in Nine Louisiana School Districts

During the 1998 Regular Legislative Session, the Senate Committees on Education and Finance held joint meetings to discuss various issues related to elementary and secondary education in Louisiana public schools. During those meetings, the members expressed concern about a wide range of issues, including the following:

- How education funding is allocated between direct classroom instruction and other expenditures, including administrative expenditures
- The accuracy and timeliness of data reported by the Department of Education, including:
  - Average teacher salary
  - Class size
  - Student-to-teacher ratios
  - Student enrollment and attendance
- Free and reduced-price meals provided to students (used to identify "at risk" students)
- Student scores on standardized tests
- Expenditures related to lawsuits filed by or against the various school districts

This study, which was approved by the Legislative Audit Advisory Council on August 19, 1998, addresses these issues. Nine Louisiana school districts were selected for study. These districts cover major geographical areas of the state and consist of both urban and rural areas. The nine school districts are:

1. Calcasieu Parish
2. City of Monroe
3. East Baton Rouge Parish
4. Jackson Parish
5. Ouachita Parish
6. Orleans Parish
7. Pointe Coupee Parish

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8. St. John the Baptist (St. John) Parish
9. St. Landry Parish

I. Issues Relating to DOE's Annual Financial and Statistical Report

Are financial data reported by the districts portrayed accurately and timely by DOE in its Annual Financial and Statistical Report?

Annually, the Louisiana Department of Education (DOE) issues its Annual Financial and Statistical Report (AFSR) to the legislature, the governor, and the Board of Elementary and Secondary Education (BESE). However, some of the data in the AFSR are inaccurate, and some legally required data are not included. The financial data in the AFSR are unaudited and in some cases, outdated. Based on our study of nine school districts, we did not find that the timing of the submission of the districts' data used to prepare the AFSR causes DOE to issue the report nearly one year after the end of the school year.

II. Education Costs

What is the cost per student for each category of expenditure in the Annual Financial Reports and what proportion of education expenditures were used for direct classroom instruction during fiscal years 1997 and 1998 in each of the nine school districts?

The average costs per student for direct classroom instruction in fiscal years 1997 and 1998 were $2,952 and $3,249, respectively, for the nine districts. Average total costs per student in fiscal years 1997 and 1998 are $5,454 and $5,758, respectively. The percentage of total costs that represent direct classroom instruction ranged from 43% (City of Monroe) to 61% (Ouachita Parish) in fiscal year 1997. The same percentage ranged from 52% (City of Monroe and Pointe Coupee) to 62% (Ouachita Parish) in fiscal year 1998. The average percentages of total costs that represent direct classroom instruction for all nine districts in fiscal years 1997 and 1998 are 54% and 56%, respectively.

We defined direct classroom instruction costs as all expenditures (regardless of fund type) listed in the districts' Annual Financial Reports under the following expenditure categories:

- Regular Programs
- Special Education Programs
- Vocational Education Programs
- Other Instructional Programs
- Special Programs
- Adult/Continuing Education Programs
- Community College Programs

Is the term "instructional expenditures" defined differently in House Concurrent Resolution No. 245 of 1997 than it is in other places?

We identified three definitions of instruction expenditures. These definitions could cause confusion in determining the amount of money each school district actually spends for instruction.

Are schools providing the legally mandated number of instructional minutes?

Based on their school class schedules, 4 of the 27 (14.8%) schools that we visited do not appear to be providing the statutorily required number of instructional minutes per year. These four schools count homeroom or a block of time before the first period class as instructional time. When homeroom (or equivalent) is included, these schools appear to be at or above the minimum of 63,000 instructional minutes for the 1998-99 school year. However, according to an official at DOE, homeroom is **not** considered to be instructional time. Also, BESE Bulletin 741 (Handbook for School Administrators) generally defines instructional time as the time within the regular school day devoted to teaching courses.

III. Teacher Certification

What are the various teacher certifications and authorizations to teach?

DOE and local school districts use three types of regular teaching certifications and various other certifications and authorizations to teach. Within these categories are numerous requirements for eligibility and renewal.

The purpose of certification is to give official approval to those who qualify to teach in the elementary and secondary schools of Louisiana, based on their completion of an approved teacher education program and all other legal requirements.

Do classroom teachers in the nine school districts examined have certifications or authorizations to teach?

According to district records, more than 80% of the teachers in each district have regular teacher certifications. However, we were unable to determine the certification status of some teachers in some districts. In some cases, we could not make this determination because the districts' databases were not configured such that the data could be easily retrieved. In other cases, the data in the districts' systems were inaccurate.

For example, we could not determine the certification status of 679 teachers in Orleans Parish (15%) because the district did not separate the individual teachers' classifications for the purpose of this study. In East Baton Rouge Parish, we could not determine the status of 97

teachers because there is conflicting or confusing data in the certification fields of the database provided by the district.

In St. John's records, we identified 82 teachers who were reported as being uncertificated or without authorizations to teach. However, we found that all of them had some type of teaching certificate or authorization to teach. We also found in St. John Parish that three teachers' certificates were expired, according to DOE's database. However, one of these teachers did have a 665 authorization to teach.

Are teachers teaching subjects in which they are certificated?

At least 75% of teachers in five districts are teaching subjects in which they are certificated. In each of these districts, another 10% or less of the teachers have authorizations to teach subjects that are outside their area(s) of certification. For these five districts, we used the districts' records and examined their total teacher populations.

DOE does not verify the qualifications or documentation for temporary authorizations issued by the districts. The individual districts must ensure that DOE's policies related to temporary authorizations are followed. The only method DOE uses to track temporary authorizations is having districts list the authorizations in the Annual School Report (ASR) and keeping these records in a database. We did not review this database. As a result of the lack of verification relating to these types of temporary authorizations, DOE does not know the extent to which districts are following its policies in this area.

Did any districts have non-classroom teachers coded as classroom teachers in their records?

Four districts coded non-classroom teachers incorrectly as classroom teachers in their databases. As examples, in East Baton Rouge Parish, 2 of 20 (10%) employees sampled who were coded as teachers were not teaching students. In Jackson Parish, 11 of 202 (5%) total employees coded as teachers are not actually classroom teachers. We also noted one teacher in Jackson Parish who was not coded as a teacher. In Pointe Coupee Parish, 4 of 203 (2%) employees who were coded as teachers were not in classrooms teaching students. Of the 1,024 employees coded as teachers in St. Landry Parish, 5 (.5%) who are actually administrative assistants were incorrectly coded as teachers. DOE provides guidance to the school districts on how to code teachers in the data that the districts submit to the department.

IV. Teachers', Principals', and Assistant Principals' Compensation

What is the average compensation for teachers, principals, and assistant principals in each of the nine school districts examined?

Average Teacher's Salary. The average base teacher's salary ranges from a low of $27,422 in Pointe Coupee to a high of $34,332 in Orleans Parish. The average for all nine

districts is $29,691. A teacher's base salary (without any supplemental compensation) is generally based on his or her years of experience and education level.

Average Principal's and Assistant Principal's Salaries. For the districts we examined, the average principal's salary ranges from a low of $45,924 in Pointe Coupee Parish to a high of $56,433 in Orleans Parish. The average principal's salary for all nine districts is $50,021. The average assistant principal's salary ranges from a low of $34,782 in St. Landry Parish to a high of $49,479 in Ouachita Parish. The average assistant principal's salary for eight of the nine districts is $42,824. There are no full-time assistant principals in Jackson Parish. Principals and assistant principals are paid based on several different factors, which vary by district. These factors include level of school (elementary, middle, or high), number of students, number of teachers supervised, degree, and years of experience.

Salaries and Benefits. Retirement, health insurance, and life insurance benefits increase the compensation received by public school employees. The average teacher's compensation including these benefits ranges from a low of $33,647 in Pointe Coupee Parish to a high of $42,894 in Orleans Parish. The average teacher's compensation including these benefits for all nine parishes is $37,032. The average principal's compensation including these benefits ranges from a low of $55,202 in Pointe Coupee Parish to a high of $68,672 in Orleans Parish. The average principal's compensation including these benefits for all nine districts is $60,842. The average assistant principal's compensation including these benefits for eight districts ranges from a low of $46,012 in Pointe Coupee Parish to a high of $59,950 in Ouachita Parish. The average assistant principal's compensation including these benefits for eight of the nine districts is $52,360.

Other Compensation. In addition to their base salaries, retirement, health, and life insurance, teachers, principals, and assistant principals earn additional compensation for such things as coaching and club sponsorships. Eight of the nine school districts reported extra compensation totaling $8,990,309. Orleans Parish did not provide information on extra compensation.

In our study of the nine districts, we found some cases where salaries were not calculated correctly. For example, in Jackson Parish, we found a principal who was being overpaid by $736 per year. We also found some cases where teachers' salaries did not match the district's pay schedule. In those cases, the district had added other compensation to the base salary, which caused it to appear that the teachers were overpaid.

V. Enrollment and Student Information

Do the school districts report timely and accurate student enrollment data to the Department of Education?

Schools in the nine districts we examined collect and submit student enrollment information to the district offices electronically or on manual forms. Most of the districts reported that they do not have a problem with meeting the DOE-imposed deadlines for submitting data. However, we did identify a few problems with data submission.

In East Baton Rouge, its manual process of receiving data causes some delays in both inputting and correcting the data. District officials commented that two additional weeks would help them gather and correct enrollment data for the initial October 1 data submission. In addition, officials in Jackson Parish stated that entering and checking special education and free and reduced-price meal codes is time-consuming.

In the districts we examined, we noted various control weaknesses that could have an effect on the accuracy of student data reported to DOE. In these nine districts, we found that 16 students were incorrectly included on the October 1, 1998, student count and that 19 students were incorrectly excluded from the count. Part of the local school districts' MFP funding is based on the number of students enrolled on October 1 of each year. Thus, if the districts either over- or under-count students in their enrollment, they could be over-funded or under-funded accordingly.

Also, we conducted additional work and found that the lack of certain policies could lead to errors in the October 1 student counts. The results of our work in these areas are as follows:

- **No Statewide Policy for "No-Show" Students.** When we conducted additional work at the districts, we identified 28 students in East Baton Rouge and 2 in Ouachita who were 'no-shows' as of October 1, 1998. No-shows are students who are included in a school's enrollment because they were enrolled at the school the previous year, but they have not attended the school on any day in the current school year. After we identified these no-shows, the districts subsequently dropped the majority of them from their October 1 student counts. We found that there is no state law or formal DOE policy regarding when to drop 'no-show' students from the October 1 count. Since there is no formal state policy on no-shows, the various districts may be dropping no-show students from the October 1 student count inconsistently. In addition, some districts may not be dropping them at all. As mentioned previously, the districts' MFP funding is based on student enrollment counts.

- **No Statewide Excessive Absence Policy.** Thirty-six students in eight of the nine districts were identified as having numerous absences but were included on the October 1 student count. We found that there is no overall state law or DOE policy regarding what constitutes excessive absences or when to drop students with excessive absences from the enrollment counts at the schools. Furthermore, most of the districts we examined do not have an excessive absence policy that includes a specific time frame for dropping such students. Since neither DOE nor state law defines excessive absences, the districts have no guidance on what constitutes excessive absences or when to drop students with excessive absences. As a result, the various school districts may drop students with numerous absences inconsistently from their enrollment counts.

In addition, we found that records of student attendance in the nine school districts we examined are generally not accurate. In each district, we compared the teachers' roll books to attendance records in the school and/or district offices to determine if student attendance was correctly reported. In all nine districts, we found significant discrepancies among these sources of information. It is important for the schools and districts to record attendance accurately because the state's new School Accountability Plan includes attendance as one of its elements.

What are the class sizes and student-to-teacher ratios in each of the sample classes observed in the nine school districts?

The class size in 8 of the 171 classes we observed (4.7%) exceeds the limit set by BESE Bulletin 741. Five of the classes that exceeded the limit were in Orleans, two were in St. John, and one was in East Baton Rouge. In addition, we found a wide range of student-to-teacher ratios in the classes we observed. For instance, the student-to-teacher ratio in a physical education class in Calcasieu Parish was 40:1, while the student-to-teacher ratio in a "law studies" class in Jackson Parish was 1:1.

VI. Free and Reduced-Price Meals

How many and what percentage of students qualify for free and reduced-price meals in the nine school districts examined?

According to records maintained at the districts, as of October 1, 1997, the percentage of students who qualified for free and reduced-price meals ranged from 41.24% of total student enrollment in Ouachita Parish to 79.37% of total student enrollment in Pointe Coupee Parish.

In Louisiana, students who qualify for free and reduced-price meals are considered to be "at risk." Exhibit VI-2 in the body of this report provides information on income eligibility guidelines for the Child Nutrition Programs (1998-99 school year). School districts receive additional MFP funding based on the number of at-risk students. Federal guidelines require the local school districts to verify a sample of applications to determine if students are eligible

for free or reduced-price meals. We reviewed the results of the 1997 verification process at each of the nine school districts. We found that the school districts do not notify DOE of adjustments to students' free and reduced-price meal eligibility status that result from the verification process. In each district, the benefits of many students were reduced or terminated after the verifications were completed. Because the students' records are not adjusted on DOE's student database after the districts complete their verifications, the total number of students funded as at-risk may be inflated.

Not all SREB states use free and reduced-price meal eligibility as an indication of at-risk status for educational purposes. For instance, some other states define at-risk students as those who require special services such as alternative schools or bilingual education. Louisiana may want to consider using some other criteria to designate at-risk status.

VII. Student Testing

How did students in the nine school districts examined perform on 1997-98 standardized tests?

In Section VII of this report, we have included charts that compare test results of the districts on different types of standardized tests. When reviewing test scores, other issues came to our attention. First, some test scores reported for 1997-98 may not accurately represent student performance. In three of the nine districts (Orleans, St. John, and St. Landry), some student scores were voided (i.e., adjusted to zero) because of excessive erasures on the tests. DOE required each of these districts to investigate the cause of the irregularity and report their findings to DOE. Although one district level investigation revealed apparent violations in test administration, two investigations failed to reveal any evidence of inappropriate testing procedures. In all cases, the student scores have remained voided because DOE does not have a procedure in place whereby suspect test scores are "unvoided." DOE said that in the future, a mechanism may have to be developed to address this situation.

Second, DOE does not monitor test security at the local level. The only state level review of testing materials is the erasure analysis, which is conducted by the testing contractors. DOE has drafted erasure analysis procedures and taken other steps to address test security issues.

How do various educational factors included in this study relate to each other?

Throughout this report, we present various factors that may influence student performance. Given the timing and limited focus (i.e., nine districts) of this study, we cannot draw any conclusions about the extent to which these educational factors may or may not be related to student test scores. The comparisons on the following page are presented here strictly for descriptive purposes.

Educational Factors by District

School District	Average Teacher's Salary (1998-99)	Average Direct Classroom Instruction Cost per Student (1997-98)	Percent of Sample Teachers Certified in or Authorized to Teach Subjects They Are Currently Teaching (1998-99)	Percent of Students At-Risk (1997-98)
Calcasieu	$31,028	$3,198	100%	42.11%
City of Monroe	29,044	3,148	100%	76.00%
East Baton Rouge	29,862	3,350	100%	63.94%
Jackson	27,464	3,216	100%	53.56%
Orleans	34,332	3,270	100%	78.76%
Ouachita	30,523	3,298	100%	41.24%
Pointe Coupee	27,422	3,132	100%	79.37%
St. John	30,075	3,715	94.5%	71.78%
St. Landry	27,470	2,913	100%	75.45%

Source: Prepared by legislative auditor's staff using data collected from the districts, DOE, and other sources.

Nine Louisiana School Districts
Norm-Referenced Test Results
1997-98 School Year

	Percentile Rank of the Average Standard Score					
	Iowa Tests of Basic Skills			Iowa Tests of Educational Development		
School District	Grade 4	Grade 6	Grade 8	Grade 9	Grade 10	Grade 11
Calcasieu	53	51	49	49	46	49
City of Monroe	33	39	36	34	35	32
East Baton Rouge	40	37	40	42	44	48
Jackson	49	38	38	46	42	36
Orleans	22	25	25	31	32	36
Ouachita	54	58	52	47	47	51
Pointe Coupee	28	31	27	25	27	31
St. John	32	34	30	30	35	37
St. Landry	47	48	45	43	42	45

Source: Prepared by legislative auditor's staff using Louisiana Statewide Norm-Referenced Testing Program, 1998 Summary Report, The Iowa Tests.

VIII. Lawsuits

What are the costs associated with lawsuits filed by or against the nine school districts examined?

According to district financial data, during fiscal years 1996-97 and 1997-98, the nine school districts we examined spent approximately $3,726,722 and $10,767,157, respectively, in legal fees and costs related to lawsuits filed by or against the districts. The amounts provided to us by the districts include legal costs that have been paid as a result of some type of legal action and do not include costs of insurance. We did not audit or otherwise verify the accuracy of this information.

What policies are in place to reduce the cost and frequency of lawsuits?

All nine parishes take measures to reduce lawsuits, according to district officials. Examples of lawsuit prevention measures include legal seminars, implementation of safety measures, and establishing safety committees.

Background

During the 1998 Regular Legislative Session, the Senate Committees on Education and Finance began joint meetings to discuss issues related to elementary and secondary education in Louisiana public schools. During those meetings, the members expressed concern about a wide range of issues, including the following:

- How education funding is allocated between direct classroom instruction and other expenditures, including administrative expenditures
- The accuracy and timeliness of data reported by the Department of Education, including:
  - Average teacher salary
  - Class size
  - Student-to-teacher ratios
  - Student enrollment and attendance
- Free and reduced-price meals provided to students (used to identify "at risk" students)
- Student scores on standardized tests
- Expenditures related to lawsuits filed by or against the various school districts

This study, which was approved by the Legislative Audit Advisory Council on August 19, 1998, addresses these issues. We conducted detailed examinations in nine individual school districts in the state. These districts cover major geographical areas of the state and consist of both urban and rural areas. The nine school districts are:

1. Calcasieu Parish
2. City of Monroe
3. East Baton Rouge Parish
4. Jackson Parish
5. Ouachita Parish
6. Orleans Parish
7. Pointe Coupee Parish
8. St. John the Baptist (St. John) Parish
9. St. Landry Parish

Exhibit A on the following page gives some demographic data on these nine districts.

Exhibit A
Demographics of the Nine Selected School Districts
for Fiscal Year 1998-99

School District	Number of			
	Teachers	Principals	Schools	Students
Calcasieu	2,091	58	60	33,120
City of Monroe	598	22	22	10,336
East Baton Rouge	3,375	102	104	55,615
Jackson	192	9	9	2,720
Orleans	4,502	121	124	79,953
Ouachita	1,136	31	31	17,623
Pointe Coupee	201	9	9	3,624
St. John	411	12	12	6,481
St. Landry	1,019	40	37	16,005

Note: These data are provided for informational purposes only.
The number of schools may or may not include alternative schools.
Source: Prepared by legislative auditor's staff using data collected from these nine districts.

Scope, Objectives, and Methodology

For nine selected Louisiana school districts, we reviewed certain 1996-97, 1997-98, and, where available, 1998-99 financial and statistical data at the request of the Senate Education and Finance committees, with the approval of the Legislative Audit Advisory Council.

Our study addressed the following areas at the Department of Education (DOE) and in nine school districts:

- Data maintained at DOE
- Education costs
- Teacher certification
- Compensation and benefits paid to teachers, principals, and assistant principals
- Student enrollment
- Student testing
- Lawsuits

We began this study by reviewing the data reported in DOE's 1996-97 Annual Financial and Statistical Report (AFSR). We interviewed department staff to determine the sources of the data reported in that report. At the department, we found that data are received electronically from the school districts into several different databases. We reviewed the user's guides for the databases. Then, we sent teams of auditors into each of the nine districts to review data that the districts collect and submit into these databases.

At the districts, we reviewed the timelines and accuracy of the data that are compiled and submitted to DOE for inclusion in these databases and performed the following procedures to answer specific questions regarding education in Louisiana.

Financial Data. We reviewed the districts' procedures for collecting and transmitting financial data to the department. We also determined whether the districts were able to meet DOE's deadlines for submitting these data. Using each district's 1996-97 and 1997-98 financial data, we conducted analyses to determine how education funding is allocated among direct classroom instruction and other expenditures, including administration. We then analyzed the variances between the years. Furthermore, we compared figures from the districts' audited financial statements to those in the AFSR. The specific questions we attempted to answer regarding financial data are:

1. Are financial data reported by the districts portrayed accurately and timely by DOE in its AFSR?
2. Do the districts' processes of submitting Annual Financial Reports cause DOE to issue the AFSR in an untimely manner?

Education Costs. We reviewed information from each of the nine school districts for the purpose of determining how much of each district's expenditures are made for classroom instruction. We also addressed the Minimum Foundation Program (MFP) funding formula and instructional minutes in each of the school districts that we reviewed. The specific questions we attempted to answer regarding education costs are:

1. What is the cost per student for each category of expenditure in the AFRs and what proportion of education expenditures were used for direct classroom instruction during fiscal years 1997 and 1998 in each of the nine school districts examined?
2. Is the term "instructional expenditures" defined differently in House Concurrent Resolution No. 245 of 1997 than it is in other places?
3. Are schools providing the legally mandated number of instructional minutes?

Compensation and Benefits. We reviewed the districts' procedures for collecting and transmitting compensation data to the department. Also, using databases generated by the districts, we verified salaries for samples of five teachers, five principals, and five assistant principals in each district.

We calculated the cost of an average benefit package for these three personnel groups. In addition, we determined the base salaries for teachers, principals, and assistant principals and calculated average salaries for each of these groups. The specific questions we attempted to answer regarding compensation and benefits are:

1. What is the average compensation for teachers, principals, and assistant principals in each of the nine school districts examined?

Teacher Certification. In this area, we attempted to determine what types of certificates and authorizations to teach that the teachers in each district hold, if any. We then categorized the certificates and authorizations to teach by type to determine the percentage of each type that teachers in the districts hold. In addition, we pulled a sample of 20 individuals (100 in Orleans Parish) who were coded as teachers in each district to determine if the certificates held by these individuals match teacher certification data maintained by DOE. The specific questions we attempted to answer regarding teacher certification are:

1. What are the various teacher certifications and authorizations to teach?
2. Do classroom teachers in the nine school districts examined have certifications or authorizations to teach?
3. Are teachers teaching subjects in which they are certificated?
4. Did any districts have non-classroom teachers coded as classroom teachers in the Profile for Education Personnel (PEP) databases?

Student Enrollment. We reviewed the districts' procedures for collecting and transmitting student enrollment data to the department. We also reviewed the districts' procedures for maintaining attendance and enrollment data. We selected a sample of elementary, middle, and high school classes in each district to conduct detailed reviews and

analyses. We included 171 classes in 27 schools in this sample. Using this sample, we compared teachers' roll books to district rosters and absence registers or other comparable documentation. Then, we reconciled these documents. We also observed teachers taking roll and counted the number of students and teachers present. We reconciled differences among teachers' rolls, district rosters, and the October 1 student count for that school.

The specific questions we attempted to answer regarding student enrollment are:

1. Do the school districts report timely and accurate student enrollment data to DOE?
2. What are the class sizes and student-to-teacher ratios in each of the sample classes observed in the nine school districts?

Free and Reduced-Price Meals. We reviewed the districts' policies and procedures for granting free and reduced-price meals to eligible students. We also gathered data on the number of students granted free and reduced-price meals. The districts provided us with the results of their verification process, which we also reviewed. We also reviewed federal regulations and guidelines regarding food and nutrition programs for school meals. We determined the number of students who qualified in each district to receive free and reduced-price meals and compared to the total student enrollment. We also reviewed the impact that granting free and reduced-price meals has on MFP funding. The specific question we attempted to answer is:

1. How many and what percentage of students qualify for free and reduced-price meals in the nine school districts examined?

Student Testing. We obtained test score results for the nine school districts from DOE. We then compared test results among the nine districts and attempted to make comparison among test score results and the other areas that we reviewed such as at-risk status and teacher salaries. The specific questions we attempted to answer are:

1. How did students in the nine school districts perform on 1997-98 standardized tests?
2. How do various educational factors included in this study relate to each other?

Lawsuits. We obtained a listing of lawsuits and legal fees paid or incurred by the districts in fiscal year 1998. We then categorized these lawsuits by type. The specific questions we attempted to answer are:

1. What are the costs associated with lawsuits filed by or against the nine school districts examined?
2. What policies are in place to reduce the cost and frequency of lawsuits?

Section I: Issues Relating to DOE's Annual Financial and Statistical Report

Are financial data reported by the districts portrayed accurately and timely by DOE in its Annual Financial and Statistical Report?

Annually, the Louisiana Department of Education (DOE) issues its Annual Financial and Statistical Report (AFSR) to the legislature, the governor, and the Board of Elementary and Secondary Education (BESE). However, some of the data in the 1996-97 AFSR are inaccurate. In addition, the data in the AFSR are unaudited. Finally, the AFSR is not a timely document.

The superintendent's transmittal letter in the AFSR says that the report is compiled in response to Louisiana Revised Statute (R.S.) 17:22(7). This law requires the superintendent of education to make an annual report to BESE, the governor, and the legislature on the condition of, the progress made, and the improvements needed in the public elementary and secondary schools. Specifically, the law states:

> The report **shall** contain (a) a complete financial report on the receipts and expenditures of the department and of the various schools; (b) data concerning faculty, enrollment, graduates, courses of study, and any other information required to show the condition, progress and needs of these schools; and (c) an abstract of the reports of the parish superintendents to the state superintendent, as well as all other facts and statistics that are of interest to the public schools, and (d) such other information as is necessary to effectuate the purposes of this Paragraph.—*Emphasis Added*

The local school districts submit the data that are included in the AFSR to the department. The AFSR contains statewide data for all districts. In addition, the AFSR contains financial data for DOE. Furthermore, it shows data for all 66 Louisiana school districts such as student enrollment, numbers and experience levels of teachers and principals, and school district expenditures. DOE collects most data from the local school districts electronically. DOE receives the data into different databases from which DOE staff extract data that are used to prepare the AFSR. The primary DOE databases used to prepare the AFSR include:

- **Annual Financial Report (AFR)** is the database used to collect fiscal data from local school districts in electronic form. The term AFR as used in this report indicates the actual report prepared by each district.
- **Louisiana Network for Special Education Resources (LANSER)** collects data on exceptional students.
- **Profile of Educational Personnel (PEP)** collects data on local school district personnel such as teachers, principals, and other school employees.

- **Student Information System (SIS)** collects various data on individual students enrolled in Louisiana public schools.

Inaccuracy of Data in AFSR

Some of the data that are included in the 1996-97 AFSR are inaccurate. The following list describes some items that we found to be incorrect.

- *Item 6--Public Full-Time Staff (Number of Teachers)*
  - For fiscal year 1998-99, we found that some districts have individuals coded in their databases as classroom teachers, but their primary duty was not classroom teaching. As a result of these miscodings, the overall number of teachers and the number reported for each district in the AFSR could be inaccurate. For example, in Jackson, we found 11 individuals who are coded as classroom teachers, but are not actually classroom teachers. In addition, we found that one individual who is a classroom teacher was not coded as such. Therefore, the 1998-99 AFSR will not report the correct number of teachers for Jackson Parish. (See Section III for additional information.)
- *Item 8--Revenue and Item 9--Expenditures*
  - When we compared the financial data in the AFSR to the 1996-97 audited financial statements for each of the nine districts, we noted some significant differences between the audited figures and the figures reported in the AFSR for many of the districts. The chart below summarizes the differences between total revenues and total expenditures reported in the district's audited financial statements and the figures reported in the AFSR.

District	Revenue Differences		Expenditure Differences	
Calcasieu	$606	0.00%	$1	0.00%
City of Monroe	($719,812)	-1.29%	($1,257,777)	-1.83%
East Baton Rouge	($1,691,889)	-0.56%	($1,579,866)	-0.52%
Jackson	$118,982	0.77%	$177,346	1.15%
Orleans	$230,331	0.05%	$1,389,232	0.33%
Ouachita	$42	0.00%	$21,651	0.03%
Pointe Coupee	($327,245)	-1.64%	$144,728	0.70%
St. John	$354,268	0.86%	$37,753	0.10%
St. Landry	$991,726	1.28%	$650,940	0.84%

Note: Differences are amounts on audited statements minus the amounts in the AFSR.

- *Item 10--School System Bonded Status*
  - Only one of the four items listed under this heading is actually "bonded debt." In addition, only three of the four items are long-term obligations (debts) of the school districts. The fourth item (fixed assets) gives the value of the district's fixed assets, which are owned by the district, not owed.
  - The figures reported in three of the four columns are inaccurate. For each district, the beginning balance, additions, deletions, and ending balance all show the same amount. For example, for general fixed assets in Calcasieu Parish, the AFSR shows the same figure ($218,095,539) for the beginning balance, additions, deletions, and ending balance. However, the audited financial statements for Calcasieu Parish show beginning balance of $215,944,889; additions of $13,958,950; deletions of $11,808,300; and an ending balance of $218,095,539.
- *Item 15--Average Salary of All Full-Time Teachers*
  - The average teacher's salary reported in the AFSR may not be accurate because DOE calculates this figure using full-time equivalents to annualize salaries. DOE also includes other compensation, including Professional Improvement Program (PIP) payments in its calculations. Thus, the figure reported by DOE in the AFSR is not the average base salary for full-time classroom teachers in each district. Rather, it is average gross salary paid to all teachers. As a result, comparisons among districts may not be meaningful because districts may have different proportions of part-time teachers and different levels of PIP and other types of additional compensation.

AFSR Missing Some Legally Required Data

The 1996-97 AFSR does not report all data required by R.S. 17:22(7). Our review of the AFSR shows that the following data are not reported as required by state law:

- A complete financial report of the receipts and expenditures of the ***various schools***
- Courses of study
- Conditions, progress, and needs of the schools

The legislature may not have intended for the superintendent's annual report to include complete financial reports for the various schools. According to the 1996-97 AFSR, Louisiana has over 1,400 schools. It may be more appropriate to report these data at the **district level** as the department has done. No data are presented in the AFSR for courses of study or the conditions, progress, and needs of the schools.

AFSR Is Not a Timely Document

The school district level data in the AFSR is, in some cases, as much as two years old. DOE's transmittal letter in the 1996-97 AFSR is dated May 1998. However, the district level student count data included as Items 1 and 2 in this AFSR are from October 1, 1996. Furthermore, the financial data are for a school year that ended nearly a year before the issue date of the report. Districts submitted final student counts for 1996-97 in August of 1997 that could possibly have been included in the AFSR.

Some AFSR Terminology Is Confusing

In the 1996-97 AFSR, DOE reports public student enrollment (Items 1 and 2), membership at end of session, average daily membership, and average daily attendance (Item 3) for each school district. However, the difference in these terms is not clear nor are these terms defined anywhere in the AFSR. In addition, DOE's MFP auditors have not audited the figures reported for student enrollment. DOE staff say they plan to use audited enrollment figures in the 1997-98 AFSR.

In addition, the AFSR reports data that uses terms that may be too technical for some users. For example, Item 12 reports "residual equity transfers in" and "residual equity transfers out." Also, Item 8 reports "revenue in lieu of taxes." These terms are acceptable accounting terms; however, they may not be clear to users of the report who are not aware of the meaning of these terms. According to DOE staff who prepare the data that go into the AFSR, DOE plans to improve semantics and include definitions of terms.

Do the districts' processes of submitting AFRs cause DOE to issue the AFSR in an untimely manner?

Based on our study of nine school districts, we did not find that the timing of the submission of AFRs causes DOE to issue the AFSR nearly one year after the end of the school year. The districts generally comply with DOE's guidelines and time frames for submitting their AFRs. However, the department is slow in compiling the data for inclusion in the AFSR.

DOE provides each school district with a manual that shows how to code financial data in the AFR. This guide is called the *Louisiana Accounting and Uniform Governmental Handbook* and is referred to as the LAUGH Guide. The classification of the financial data in the AFR should be based on the definitions contained in the LAUGH Guide. This guide describes object and function codes that relate to educational expenditures. There are nine major object codes that describe the service or commodity obtained (e.g. salaries, supplies, or property). Function codes describe the activity for which a service or commodity is acquired. These codes generally correspond to the line items provided by the local school districts in the AFRs. The functions of the school districts are classified into the following five broad areas, which are further subdivided:

- 1000 Instruction
- 2000 Support services
- 3000 Operation of non-instructional services
- 4000 Facilities acquisition and construction services
- 5000 Other use of funds

DOE provides the districts with an AFR User Guide to aid with inputting and transmitting their AFRs to DOE. This guide provides detailed instructions to assist school districts in transferring their financial data to DOE.

AFR Data Are Not Audited When Submitted to DOE

DOE does not require the school districts to submit audited financial data in their AFRs. In addition, DOE does not audit the AFR data nor has the data contained in it been audited by independent certified public accountants before submission. According to the 1997-98 AFR User Guide, the districts' AFRs were due to DOE by September 30, 1998, with any necessary errors and corrections due by October 15, 1998. However, state law [R.S. 24:513(A)(5)(a)] does not require audits to be completed until six months after the close of the fiscal year. As previously mentioned, the AFSR for 1996-97 was not submitted to the legislature until May 1998. Therefore, audited financial information was available for the school districts when the AFSR was submitted.

To verify AFR data, DOE information systems staff conducts a variance analysis (or reasonableness test) on the data. This analysis highlights expenditures that increased significantly from the previous year. DOE staff contacts the school district business managers with questions resulting from the variance analyses. Although there is some verification of data by DOE, those verifications do not take the place of independently audited financial statements.

None of the nine districts had individual policies for gathering and submitting AFR data. Rather, each district uses the instructions in the AFR User Guide.

Of the nine districts that we examined, six (City of Monroe, Jackson, Ouachita, Pointe Coupee, St. John, and St. Landry) use the LAUGH Guide codes in their accounting systems. As a result, these districts can simply transfer their financial data directly to the AFR and then on to DOE.

The remaining three districts (Calcasieu, East Baton Rouge, and Orleans) do not exclusively use the LAUGH Guide codes in their accounting systems. These districts have mechanisms built into their systems that convert their accounting codes to LAUGH Guide codes. However, East Baton Rouge and Orleans have plans to implement accounting systems that use the LAUGH Guide codes in the near future. The East Baton Rouge district plans to implement a new program next July that will exactly match the LAUGH Guide codes.

The Calcasieu district makes manual conversions by using a spreadsheet that lists the accounting codes and how they translate to the LAUGH Guide codes.

RECOMMENDATION

1. The Department of Education should improve its process for compiling the AFSR to make this document more accurate, timely, and useful. For instance, DOE should:
   - Work with legislative staff, the governor, and BESE to determine if the data elements reported in the AFSR should be revised to include more meaningful and useful information such as average base salary per full-time teacher and test results for the top performing schools and bottom performing schools.
   - Include all elements required by R.S. 17:22(7) in the AFSR or seek legislative amendments to this statute to include only those elements that are most beneficial to external decision makers.
   - Ensure that the headings used in the AFSR are accurately stated and that the items reported under the headings actually belong under those headings and are clear and easily understandable.
   - Ensure the accuracy of all numbers it calculates and reports in the AFSR.
   - Report more current data in the AFSR to improve its usefulness.
   - Avoid use of confusing terminology and technical terms in the AFSR or add a glossary that defines these terms.
   - Consider changing the due date for the AFRs to follow the due date of the financial audits of the school districts so that audited financial data can be submitted.

MATTERS FOR LEGISLATIVE CONSIDERATION

The legislature may wish to consider the following:

1. Amend R.S. 17:22(7) to more clearly specify the information to be published in DOE's annual report to BESE, the governor, and the legislature. Also, statutorily require more timely submission of the AFSR.
2. Review R.S. 17:22(7) and determine if the legislature really wants a complete financial report of the receipts and expenditures of the various *schools* or of the various *school districts* and amend the statute, if necessary. In addition, the legislature may wish to amend this statute to add or delete additional data elements that it wishes to have included in or excluded from the superintendent's annual report.

Section II: Education Costs

Definition of Direct Classroom Instruction Costs

We defined direct classroom instruction costs as any expenditures (regardless of fund type) listed in the Annual Financial Reports (AFRs) under the expenditure categories listed below for instruction. These expenditure categories are also shown in the Annual Financial and Statistical Report (AFSR), which is submitted to the legislature. We did not include costs related to support services programs, which include pupil support services and instructional staff services.

- **Regular Programs:** Includes costs for salaries and employee benefits (includes sabbatical leave) for all elementary and secondary teachers, aides, as well as substitute teachers and aides. It also includes all purchased professional services, repairs and maintenance services, tuition, travel expense reimbursements, instructional supplies, and equipment.
- **Special Education Programs:** Includes costs for salaries and employee benefits (includes sabbatical leave) for all teachers, therapists, aides, as well as substitute teachers and aides. It also includes purchased professional services, repairs and maintenance services, travel expense reimbursements, instructional supplies, tuition, and equipment.
- **Vocational Education Programs:** Includes costs for salaries and employee benefits (includes sabbatical leave) for all agriculture, home economics, industrial arts, business and other vocational teachers and aides. It also includes purchased professional services, repairs and maintenance services, travel expense reimbursements, tuition, and instructional supplies.
- **Other Instructional Programs:** Includes costs for salaries and employee benefits (includes sabbatical leave) and other costs associated with programs such as driver education, ROTC, band, athletics, summer school, and extended-day programs.
- **Special Programs:** Includes costs for salaries and employee benefits (includes sabbatical leave) and other costs associated with programs such as Improving America's Schools Act (IASA), bilingual education, and pre-school.
- **Adult/Continuing Education Programs:** Includes costs for salaries and employee benefits (includes sabbatical leave) associated with adult/continuing education programs as well as purchased professional services, repairs and maintenance, instructional supplies, equipment, travel, and tuition.
- **Community College Programs:** Includes costs for salaries and employee benefits (includes sabbatical leave) and other costs associated with community college programs.

What is the cost per student for each category of expenditure in the AFRs and what proportion of education expenditures were used for direct classroom instruction during fiscal years 1997 and 1998 in each of the nine school districts examined?

As shown in Exhibit II-1, of the nine districts we reviewed, direct classroom instruction costs per student range from $2,594 in Pointe Coupee Parish to $3,203 in East Baton Rouge Parish for fiscal year 1997. Direct classroom instruction costs range from $2,913 in St. Landry Parish to $3,715 in St. John Parish for fiscal year 1998. The average direct classroom instruction costs per student for the nine districts are $2,952 for fiscal year 1997 and $3,249 for fiscal year 1998.

The percentage of total expenditures that represent direct classroom instruction cost per student also varies among the nine districts. As shown in Exhibit II-2, Ouachita Parish spent the highest percentage of its total expenditures on direct classroom instruction (61% in fiscal year 1997 and 62% in fiscal year 1998). The City of Monroe spent the lowest percentage of its total expenditures on direct classroom instruction (43% in fiscal year 1997 and 52% in fiscal year 1998). Pointe Coupee also spent 52% of total expenditures on direct classroom instruction for fiscal year 1998. Exhibit II-3 shows expenditures by district for fiscal years 1997 and 1998.

Exhibit II-1
Costs Per Student by District
Fiscal Year 1997

Expenditure Category	Calcasieu	City of Monroe**	East Baton Rouge	Jackson	Orleans	Ouachita	Pointe Coupee	St. John	St. Landry
Administrative									
General Administration	$85	$97	$110	$175	$82	$63	$145	$125	$73
School Administration	$273	$234	$308	$249	$252	$244	$221	$237	$249
Business Services	$59	$49	$56	$48	$47	$63	$81	$66	$26
Central Services	$50	$37	$50	$0	$36	$43	$0	$52	$30
Total Administrative Expenditures	**$467**	**$417**	**$524**	**$472**	**$417**	**$413**	**$447**	**$480**	**$378**
Direct Classroom Instruction*									
Regular Programs	$2,069	$1,845	$1,892	$2,130	$1,847	$2,120	$1,704	$1,776	$1,901
Special Education Programs	$616	$599	$792	$384	$604	$595	$425	$883	$678
Vocational Education Programs	$108	$9	$133	$169	$70	$28	$114	$71	$103
Other Instructional Programs	$14	$145	$108	$60	$55	$64	$86	$108	$8
Special Programs	$186	$255	$262	$280	$458	$173	$225	$279	$1
Adult/Continuing Education Programs	$6	$6	$16	$20	$5	$18	$40	$10	$19
Total Direct Classroom Instruction Expenditures	**$2,999**	**$2,859**	**$3,203**	**$3,043**	**$3,039**	**$2,998**	**$2,594**	**$3,127**	**$2,710**
Support Services									
Pupil Support Services	$253	$178	$260	$118	$231	$129	$166	$197	$142
Instructional Staff Services	$193	$133	$173	$226	$171	$129	$248	$158	$106
Total Support Services Expenditures	**$446**	**$311**	**$433**	**$344**	**$402**	**$258**	**$414**	**$355**	**$248**
Plant and Equipment Expenditures	**$833**	**$1,854**	**$619**	**$478**	**$539**	**$431**	**$862**	**$552**	**$341**
Transportation Expenditures	**$199**	**$173**	**$344**	**$290**	**$204**	**$207**	**$538**	**$258**	**$262**
Nutrition Services Expenditures	**$345**	**$402**	**$374**	**$391**	**$329**	**$334**	**$436**	**$319**	**$421**
Other Expenditures	**$438**	**$500**	**$0**	**$242**	**$228**	**$272**	**$429**	**$624**	**$220**
Total Expenditures	**$5,727**	**$6,516**	**$5,497**	**$5,260**	**$5,158**	**$4,913**	**$5,720**	**$5,715**	**$4,580**

*There were no expenditures for Community College Programs.

**According to district personnel, the City of Monroe's total expenditures include significant costs for facility acquisition and debt service. Thus, Monroe's direct classroom instruction cost per student may appear lower than the remaining districts.

Source: Prepared by legislative auditor's staff based on information obtained from the Fiscal Years 1997 and 1998 AFRs and the audited student membership for these nine school districts.

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Exhibit II-1 (Continued)
Costs Per Student by District
Fiscal Year 1998

Expenditure Category	Calcasieu	City of Monroe**	East Baton Rouge	Jackson	Orleans	Ouachita	Pointe Coupee	St. John	St. Landry
Administrative									
General Administration	$86	$107	$108	$175	$170	$46	$140	$187	$68
School Administration	$282	$241	$315	$271	$261	$255	$129	$304	$261
Business Services	$61	$50	$57	$51	$45	$77	$76	$73	$26
Central Services	$45	$50	$61	$0	$44	$48	$0	$54	$33
Total Administrative Expenditures	**$474**	**$448**	**$541**	**$497**	**$520**	**$426**	**$345**	**$618**	**$388**
Direct Classroom Instruction*									
Regular Programs	$2,200	$1,986	$1,998	$2,302	$2,059	$2,297	$2,146	$2,241	$1,981
Special Education Programs	$641	$633	$760	$459	$651	$670	$503	$1,000	$666
Vocational Education Programs	$135	$20	$136	$167	$78	$32	$139	$28	$98
Other Instructional Programs	$14	$244	$197	$57	$58	$121	$87	$146	$9
Special Programs	$202	$259	$239	$213	$415	$158	$216	$291	$132
Adult/Continuing Education Programs	$6	$6	$20	$18	$9	$20	$41	$9	$27
Total Direct Classroom Instruction Expenditures	**$3,198**	**$3,148**	**$3,350**	**$3,216**	**$3,270**	**$3,298**	**$3,132**	**$3,715**	**$2,913**
Support Services									
Pupil Support Services	$272	$198	$291	$132	$231	$137	$173	$204	$141
Instructional Staff Services	$247	$139	$180	$291	$170	$153	$276	$159	$130
Total Support Services Expenditures	**$519**	**$337**	**$471**	**$423**	**$401**	**$290**	**$449**	**$363**	**$271**
Plant and Equipment Expenditures	**$705**	**$970**	**$646**	**$613**	**$620**	**$510**	**$582**	**$544**	**$366**
Transportation Expenditures	**$209**	**$196**	**$308**	**$347**	**$194**	**$208**	**$556**	**$305**	**$272**
Nutrition Services Expenditures	**$344**	**$409**	**$403**	**$456**	**$354**	**$326**	**$462**	**$360**	**$393**
Other Expenditures	**$402**	**$509**	**$37**	**$277**	**$288**	**$272**	**$442**	**$641**	**$274**
Total Expenditures	**$5,851**	**$6,017**	**$5,756**	**$5,829**	**$5,647**	**$5,330**	**$5,968**	**$6,546**	**$4,877**

*There were no expenditures for Community College Programs.

**According to district personnel, the City of Monroe's total expenditures include significant costs for facility acquisition and debt service. Thus, Monroe's direct classroom instruction cost per student may appear lower than the remaining districts.

Source: Prepared by legislative auditor's staff based on information obtained from the Fiscal Years 1997 and 1998 AFRs and the audited student membership for these nine school districts.

Exhibit II-2
Percentage of Total Expenditures Used for Direct Classroom Instruction*
Fiscal Years 1997 and 1998

Districts	Regular Programs		Special Education		Vocational Program		Other Instructional Program		Special Program		Adult/Continuing Education		Total Percentage	
	1997	1998	1997	1998	1997	1998	1997	1998	1997	1998	1997	1998	1997	1998
Calcasieu	36%	38%	11%	11%	2%	2%	0%	0%	3%	3%	0%	0%	52%	54%
City of Monroe**	28%	33%	9%	11%	0%	0%	2%	4%	4%	4%	0%	0%	43%	52%
East Baton Rouge	34%	35%	14%	13%	2%	2%	2%	3%	5%	4%	0%	0%	57%	57%
Jackson	40%	40%	7%	8%	3%	3%	1%	1%	5%	4%	0%	0%	56%	56%
Orleans	36%	36%	12%	12%	1%	1%	1%	1%	9%	7%	0%	0%	59%	57%
Ouachita	43%	43%	12%	13%	0%	1%	1%	2%	4%	3%	0%	0%	61%	62%
Pointe Coupee	30%	36%	7%	8%	2%	2%	2%	1%	4%	4%	1%	1%	46%	52%
St. John	31%	34%	15%	15%	1%	0%	2%	2%	5%	4%	0%	0%	54%	55%
St. Landry	42%	41%	15%	14%	2%	2%	0%	0%	0%	3%	0%	1%	59%	61%

*There were no expenditures for Community College Programs.

**According to district personnel, the City of Monroe's total expenditures include significant costs for facility acquisition and debt service. Thus, Monroe's total percentage of expenditures used for direct classroom instruction may appear lower than the remaining districts.

Source: Prepared by legislative auditor's staff using data from the districts' AFRs.

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Exhibit II-3
Expenditures by District
Fiscal Year 1997

Expenditure Category	Calcasieu $	%	City of Monroe** $	%	East Baton Rouge $	%	Jackson $	%	Orleans $	%
Administrative										
General Administration	$2,855,136	1%	$1,041,817	1%	$6,090,709	2%	$508,173	3%	$6,699,586	2%
School Administration	$9,204,859	5%	$2,510,860	4%	$16,969,672	6%	$723,691	5%	$20,602,723	5%
Business Services	$1,986,606	1%	$523,012	1%	$3,093,569	1%	$140,009	1%	$3,863,764	1%
Central Services	$1,703,657	1%	$397,640	1%	$2,740,190	1%	$0	0%	$2,923,903	1%
Total Administrative Expenditures	**$15,750,258**	**8%**	**$4,473,329**	**7%**	**$28,894,140**	**10%**	**$1,371,873**	**9%**	**$34,089,976**	**9%**
Direct Classroom Instruction*										
Regular Programs	$69,870,329	36%	$19,838,989	28%	$104,321,974	34%	$6,186,393	40%	$150,988,247	36%
Special Education Programs	$20,819,748	11%	$6,439,164	9%	$43,673,579	14%	$1,114,471	7%	$49,353,490	12%
Vocational Education Programs	$3,659,296	2%	$101,871	0%	$7,320,213	2%	$490,556	3%	$5,714,184	1%
Other Instructional Programs	$468,879	0%	$1,554,325	2%	$5,962,663	2%	$175,186	1%	$4,472,711	1%
Special Programs	$6,280,718	3%	$2,737,485	4%	$14,447,701	5%	$814,099	5%	$37,450,816	9%
Adult/Continuing Education Programs	$196,101	0%	$61,767	0%	$886,830	0%	$58,657	0%	$404,678	0%
Total Direct Classroom Instruction Expenditures	**$101,295,071**	**52%**	**$30,733,601**	**43%**	**$176,612,960**	**57%**	**$8,839,362**	**56%**	**$248,384,126**	**59%**
Support Services										
Pupil Support Services	$8,542,457	4%	$1,915,899	3%	$14,326,937	5%	$343,672	2%	$18,911,104	4%
Instructional Staff Services	$6,505,884	3%	$1,429,591	2%	$9,527,078	3%	$656,892	4%	$13,979,035	3%
Total Support Services Expenditures	**$15,048,341**	**7%**	**$3,345,490**	**5%**	**$23,854,015**	**8%**	**$1,000,564**	**6%**	**$32,890,139**	**7%**
Plant and Equipment Expenditures	**$28,149,076**	**15%**	**$19,930,693**	**28%**	**$34,141,078**	**11%**	**$1,386,983**	**9%**	**$44,089,903**	**11%**
Transportation Expenditures	**$6,736,902**	**3%**	**$1,856,072**	**3%**	**$18,993,616**	**6%**	**$841,957**	**6%**	**$16,658,029**	**4%**
Nutrition Services Expenditures	**$11,657,393**	**6%**	**$4,327,902**	**6%**	**$20,605,362**	**7%**	**$1,135,106**	**7%**	**$26,849,156**	**6%**
Other Expenditures	**$14,800,287**	**8%**	**$5,375,285**	**8%**	**$6,270**	**0%**	**$703,579**	**5%**	**$18,628,911**	**4%**
Total Expenditures	**$193,437,328**	**99%**	**$70,042,372**	**100%**	**$303,107,441**	**99%**	**$15,279,424**	**98%**	**$421,590,240**	**100%**

Notes: The figures contained in this table are not audited.
Total percentages may not sum to 100% because of rounding.

*There were no expenditures for Community College Programs.

**According to district personnel, the City of Monroe's total expenditures include significant costs for facility acquisition and debt service. Thus, Monroe's percentage of total expenditures spent on total direct classroom instruction may appear lower than the remaining districts.

Source: Prepared by legislative auditor's staff based on information obtained from the 1996-97 and 1997-98 AFRs for these nine school districts.

Exhibit II-3
Expenditures by District (Continued)
Fiscal Year 1997

Expenditure Category	Ouachita $	Ouachita %	Pointe Coupee $	Pointe Coupee %	St. John $	St. John %	St. Landry $	St. Landry %
Administrative								
General Administration	$1,102,981	1%	$519,395	3%	$859,352	2%	$1,221,790	2%
School Administration	$4,272,790	5%	$792,808	4%	$1,631,725	4%	$4,176,087	5%
Business Services	$1,111,754	1%	$290,520	1%	$456,856	1%	$442,088	1%
Central Services	$760,285	1%	$1,379	0%	$360,264	1%	$506,490	1%
Total Administrative Expenditures	**$7,247,810**	**8%**	**$1,604,102**	**8%**	**$3,308,197**	**8%**	**$6,346,455**	**9%**
Direct Classroom Instruction*								
Regular Programs	$37,182,629	43%	$6,120,982	30%	$12,237,774	31%	$31,935,702	42%
Special Education Programs	$10,429,280	12%	$1,525,903	7%	$6,083,672	15%	$11,387,167	15%
Vocational Education Programs	$499,276	1%	$408,106	2%	$488,371	1%	$1,725,858	2%
Other Instructional Programs	$1,128,506	1%	$310,240	2%	$741,494	2%	$134,693	0%
Special Programs	$3,033,295	4%	$807,954	4%	$1,919,212	5%	$20,790	0%
Adult/Continuing Education Programs	$316,788	0%	$143,201	1%	$68,991	0%	$324,993	0%
Total Direct Classroom Instruction Expenditures	**$52,589,774**	**61%**	**$9,316,386**	**46%**	**$21,539,514**	**54%**	**$45,529,203**	**59%**
Support Services								
Pupil Support Services	$2,265,475	3%	$596,015	3%	$1,357,752	3%	$2,391,857	3%
Instructional Staff Services	$2,258,692	3%	$889,376	4%	$1,090,151	3%	$1,784,477	2%
Total Support Services Expenditures	**$4,524,167**	**6%**	**$1,485,391**	**7%**	**$2,447,903**	**6%**	**$4,176,334**	**5%**
Plant and Equipment Expenditures	**$7,557,598**	**9%**	**$3,096,761**	**15%**	**$3,799,503**	**10%**	**$5,720,557**	**7%**
Transportation Expenditures	**$3,631,765**	**4%**	**$1,934,651**	**9%**	**$1,780,582**	**5%**	**$4,396,907**	**6%**
Nutrition Services Expenditures	**$5,866,596**	**7%**	**$1,567,427**	**8%**	**$2,195,400**	**6%**	**$7,067,084**	**9%**
Other Expenditures	**$4,768,136**	**6%**	**$1,542,216**	**8%**	**$4,298,700**	**11%**	**$3,701,210**	**5%**
Total Expenditures	**$86,185,846**	**101%**	**$20,546,934**	**101%**	**$39,369,799**	**100%**	**$76,937,750**	**100%**

Notes: The figures contained in this table are not audited.
Total percentages may not sum to 100% because of rounding.
*There were no expenditures for Community College Programs.
Source: Prepared by legislative auditor's staff based on information obtained from the 1996-97 and 1997-98 AFRs for these nine school districts.

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Exhibit II-3
Expenditures by District
Fiscal Year 1998

Expenditure Category	Calcasieu $	%	City of Monroe** $	%	East Baton Rouge $	%	Jackson $	%	Orleans $	%
Administrative										
General Administration	$2,892,702	1%	$1,127,369	2%	$6,053,802	2%	$492,399	3%	$13,757,411	3%
School Administration	$9,466,782	5%	$2,543,108	4%	$17,698,871	5%	$763,316	5%	$21,184,055	5%
Business Services	$2,048,015	1%	$522,010	1%	$3,225,778	1%	$142,765	1%	$3,608,746	1%
Central Services	$1,513,365	1%	$529,900	1%	$3,445,375	1%	$0	0%	$3,602,184	1%
Total Administrative Expenditures	**$15,920,864**	**8%**	**$4,722,387**	**8%**	**$30,423,826**	**9%**	**$1,398,480**	**9%**	**$42,152,396**	**10%**
Direct Classroom Instruction*										
Regular Programs	$73,857,744	38%	$20,940,824	33%	$112,156,265	35%	$6,474,164	40%	$166,843,327	36%
Special Education Programs	$21,498,310	11%	$6,678,023	11%	$42,640,835	13%	$1,290,762	8%	$52,759,778	12%
Vocational Education Programs	$4,538,387	2%	$213,251	0%	$7,647,689	2%	$468,633	3%	$6,304,709	1%
Other Instructional Programs	$468,709	0%	$2,567,977	4%	$11,053,234	3%	$160,246	1%	$4,668,933	1%
Special Programs	$6,793,265	3%	$2,729,417	4%	$13,430,568	4%	$598,424	4%	$33,643,330	7%
Adult/Continuing Education Programs	$210,727	0%	$60,860	0%	$1,101,498	0%	$51,528	0%	$730,162	0%
Total Direct Classroom Instruction Expenditures	**$107,367,142**	**54%**	**$33,190,352**	**52%**	**$188,030,089**	**57%**	**$9,043,757**	**56%**	**$264,950,239**	**57%**
Support Services										
Pupil Support Services	$9,133,317	5%	$2,089,694	3%	$16,356,612	5%	$370,544	2%	$18,736,715	4%
Instructional Staff Services	$8,290,656	4%	$1,469,445	2%	$10,081,542	3%	$817,841	5%	$13,804,504	3%
Total Support Services Expenditures	**$17,423,973**	**9%**	**$3,559,139**	**5%**	**$26,438,154**	**8%**	**$1,188,385**	**7%**	**$32,541,219**	**7%**
Plant and Equipment Expenditures	**$23,667,695**	**12%**	**$10,220,748**	**16%**	**$36,284,200**	**11%**	**$1,724,952**	**11%**	**$50,236,388**	**11%**
Transportation Expenditures	**$7,026,721**	**4%**	**$2,067,297**	**3%**	**$17,265,268**	**5%**	**$976,690**	**6%**	**$15,734,724**	**3%**
Nutrition Services Expenditures	**$11,533,765**	**6%**	**$4,307,796**	**7%**	**$22,645,180**	**7%**	**$1,281,888**	**8%**	**$28,670,307**	**6%**
Other Expenditures	**$13,479,186**	**7%**	**$5,361,541**	**8%**	**$2,089,984**	**1%**	**$778,181**	**5%**	**$23,373,535**	**5%**
Total Expenditures	**$196,419,346**	**100%**	**$63,429,260**	**99%**	**$323,176,701**	**98%**	**$16,392,333**	**102%**	**$457,658,808**	**99%**

Notes: The figures contained in this table are not audited.
Total percentages may not sum to 100% because of rounding.
*There were no expenditures for Community College Programs.
**According to district personnel, the City of Monroe's total expenditures include significant costs for facility acquisition and debt service. Thus, Monroe's percentage of total expenditures spent on total direct classroom instruction may appear lower than the remaining districts.
Source: Prepared by legislative auditor's staff based on information obtained from the 1996-97 and 1997-98 AFRs for these nine school districts.

Exhibit II-3
Expenditures by District (Continued)
Fiscal Year 1998

Expenditure Category	Ouachita $	%	Pointe Coupee $	%	St. John $	%	St. Landry $	%
Administrative								
General Administration	$802,865	1%	$482,558	2%	$1,225,191	3%	$1,124,625	1%
School Administration	$4,474,668	5%	$445,200	2%	$1,988,335	5%	$4,335,519	5%
Business Services	$1,354,086	1%	$262,250	1%	$475,097	1%	$433,161	1%
Central Services	$846,758	1%	$820	0%	$356,774	1%	$544,888	1%
Total Administrative Expenditures	**$7,478,377**	**8%**	**$1,190,828**	**5%**	**$4,045,397**	**10%**	**$6,438,193**	**8%**
Direct Classroom Instruction*								
Regular Programs	$40,357,681	43%	$7,386,472	36%	$14,674,073	34%	$32,908,208	41%
Special Education Programs	$11,764,947	13%	$1,733,020	8%	$6,548,219	15%	$11,058,365	14%
Vocational Education Programs	$565,922	1%	$479,436	2%	$181,024	0%	$1,630,069	2%
Other Instructional Programs	$2,131,703	2%	$299,792	1%	$954,836	2%	$154,343	0%
Special Programs	$2,774,612	3%	$745,011	4%	$1,908,275	4%	$2,198,740	3%
Adult/Continuing Education Programs	$345,555	0%	$140,472	1%	$59,051	0%	$456,123	1%
Total Direct Classroom Instruction Expenditures	**$57,940,420**	**62%**	**$10,784,203**	**52%**	**$24,325,478**	**55%**	**$48,405,848**	**61%**
Support Services								
Pupil Support Services	$2,413,708	3%	$594,423	3%	$1,334,362	3%	$2,336,193	3%
Instructional Staff Services	$2,690,086	3%	$948,402	5%	$1,038,510	2%	$2,164,665	3%
Total Support Services Expenditures	**$5,103,794**	**6%**	**$1,542,825**	**8%**	**$2,372,872**	**5%**	**$4,500,858**	**6%**
Plant and Equipment Expenditures	**$8,962,682**	**10%**	**$2,003,494**	**10%**	**$3,560,483**	**8%**	**$6,077,135**	**8%**
Transportation Expenditures	**$3,656,563**	**4%**	**$1,912,108**	**9%**	**$1,994,489**	**5%**	**$4,520,184**	**6%**
Nutrition Services Expenditures	**$5,734,954**	**6%**	**$1,588,600**	**8%**	**$2,360,527**	**6%**	**$6,535,545**	**8%**
Other Expenditures	**$4,783,059**	**5%**	**$1,521,771**	**7%**	**$4,198,384**	**10%**	**$4,548,131**	**6%**
Total Expenditures	**$93,659,849**	**101%**	**$20,543,829**	**99%**	**$42,857,630**	**99%**	**$81,063,724**	**103%**

Notes: The figures contained in this table are not audited.
Total percentages may not sum to 100% because of rounding.
*There were no expenditures for Community College Programs.
Source: Prepared by legislative auditor's staff based on information obtained from the 1996-97 and 1997-98 AFRs for these nine school districts.

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The total cost per student varies among the districts in all expenditure categories. DOE is aware that differences exist and has conducted limited audits of certain expenditure categories in the past. For example, the department has previously conducted audits on special education and transportation expenditures reported in the AFR by the local school systems. Most findings related to expenditures being incorrectly classified as special education and transportation or lack of supporting documentation for the amounts reported. However, the department took no formal action as a result of these audit findings. According to DOE officials, these audits were "data assistance audits," which do not impact MFP funding. As previously mentioned, data contained in the AFR are not required to be audited.

RECOMMENDATION

1. The State Department of Education should establish adequate policies and procedures to ensure that financial data reported by the parish and city school systems are audited to ensure that expenditure categories are reported and classified consistently.

Is the term "instructional expenditures" defined differently in House Concurrent Resolution No. 245 of 1997 than it is in other places?

We identified three definitions of instruction expenditures. These definitions could cause confusion in determining the amount of money each school district actually spends for instruction. These definitions are discussed in the following paragraphs.

House Concurrent Resolution (HCR) No. 245 of 1997 Definition. HCR No. 245 requires local school boards to ensure that "seventy percent of the local school system general fund expenditures are in the areas of instruction." It defines instruction as (1) the activities dealing directly with the interaction between teachers and students [e.g., salaries, employee benefits, purchased professional and technical services, instructional materials and supplies and instructional equipment]; (2) pupil support activities designed to assess and improve the well being of students; and (3) instructional staff activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

The DOE's MFP Handbook presents a formula for the purpose of meeting the requirements of HCR No. 245. The MFP handbook states that the amounts used to compute the compliance percentage (70%) are taken from General Fund Totals only for specified categories reported in the AFR, which includes pupil support and instructional staff services. These categories are as follows:

- Regular Programs
- Special Education Programs
- Vocational Educational Programs
- Other Instructional Programs
- Special Programs
- Community College Programs
- Pupil Support Services
- Instructional Staff Services

AFR Definition. The AFR includes all of the expenditure categories listed above with the exception of pupil support services and instructional staff services. In addition, the AFR includes adult/continuing education programs, which the HCR definition does not include.

National Center for Education Statistics (NCES) Definition. The NCES collects and reports financial data on all U.S. public elementary and secondary education through the National Publication Financial Survey. In that survey, SREB states are requested to categorize instruction expenses in a narrower manner than required by HCR No. 245 of 1997. According to NCES, instructional expenditures are for activities directly associated with the interaction between teachers and students. These include teacher salaries and benefits, supplies, and purchased instructional services. NCES includes instructional support in a separate category.

Observations Relating to the Various Definitions of Instructional Expenditures

We have two observations relating to the various definitions of instructional expenditures:

(1) instructional expenditures as defined by HCR No. 245 of 1997 are broadly defined, which may result in comparisons that may not be meaningful, and

(2) instructional expenditures as defined by HCR No. 245 of 1997 guidelines are not comparable to instructional expenditures as shown in the AFR.

As a result, the legislature and the department could be making decisions based on data that are not consistent or comparable across districts and may not give a complete picture of direct instructional expenditures in Louisiana.

Instructional Expenditures Broadly Defined. The first observation is that HCR No. 245 of 1997 defines instructional expenditures more broadly than in the AFR and by NCES. The definition of instructional expenditure included in the resolution arguably exceed direct instruction expenditures by using expenditures relating to support services programs, which include pupil support services and instructional staff services. As a result, comparisons using the results of computations based on the definition in HCR No. 245 of 1997 with other data may not be meaningful.

For example, NCES calculates the percentage of instruction expenditures for all SREB states using its definition of instruction expenditures, which does not include instructional

support. Based on NCES information, not one SREB state spent 70% or more on instruction for FY 1996-97. For that year, Louisiana was shown as spending only 59% of total operating expenditures for instruction. The percentages from the other SREB states ranged from 58% in Florida to 63% in Alabama.

Our office used a similar definition of instructional expenditures (as shown in the AFR), with similar results to what NCES reported for FY 1996-97. Using our definition of direct instructional costs, all nine districts we examined spent less on instruction than what may have been shown if we had used the 70 percent MFP formula. Exhibit II-2 provides additional information. Much of the difference may be attributed to the fact that we did not include support services programs, which includes pupil support services and instructional staff services in our definition of direct instructional costs.

Not Consistent With the AFR. The second observation is that instructional expenditures as defined by the resolution are not comparable to instructional expenditures that are shown in the AFR. As mentioned previously, the definition of instructional expenditures per the AFR does not include support expenditures. It seems logical that there should be consistency in defining instructional expenditures.

According to a Financial Accounting Standards Board (FASB) concept statement relating to the qualitative characteristics of accounting information, ". . . comparability and consistency increase the informational value of comparisons of relative economic opportunities or performance." The statement goes on to state that "The significance of information, especially quantitative information, depends to a great extent on the user's ability to relate it to some benchmark."

MATTER FOR LEGISLATIVE CONSIDERATION

1. The legislature may wish to review all definitions of instructional expenditures used for various purposes and decide which elements to include in instructional expenditures in the definition. This may involve developing a standard definition for use in Louisiana.

Are schools providing the legally mandated number of instructional minutes?

For all schools reviewed, we found that at least 175 instructional days were scheduled, which is what is called for in R.S. 17:154.1(A)(1). However, some schools do not appear to be providing the required number of minutes per year.

The statute requires the following for state public schools, grades 1-12:

- The minimum school day for grades 1 through 12 in every public school in the state shall consist of 360 minutes of instructional time, exclusive of recess.

- The minimum school year shall consist of no less than 175 days of instruction.
- Local school districts may modify the total number of minutes in a school day and the number of days in a school year. However, the total number of instructional minutes cannot be less than the minimum number of minutes multiplied by the minimum number of days (360 X 175 or 63,000 minutes).

For the 1997-98 school year, the minimum number of instructional minutes required was 57,750 (330 minutes per day for 175 days). Act 160 of the First Extraordinary Legislative Session of 1998 increased the minimum number of minutes per day to 360.

We obtained school class schedules from each of the three schools that we visited in each of the nine school districts. According to their class schedules, four schools count homeroom or a block of time before the first period class as instructional time. When homeroom (or equivalent) is included, these schools appear to be at or above the minimum. However, according to an official at DOE, homeroom is **not** considered to be instructional time. Also, BESE Bulletin 741 (Handbook for School Administrators) generally defines instructional time as the time within the regular school day devoted to teaching courses. Therefore, these four schools may not actually be providing the minimum number of instructional minutes required by the state. These four schools are bolded and italicized in Exhibit II-4.

These four schools had time clearly allotted for homeroom or other functions on their class schedules. However, it is possible that other schools could have included time for homeroom within one or more of their regular scheduled classes. Therefore, it is possible that more than four of these schools may not be meeting the minimum requirement for classroom instruction time. Exhibit II-4 shows the instructional minutes per day and the number of school days for the 1998-99 school year, according to the schools' class schedules.

We primarily used class schedules to make our determinations. Direct observations at the schools would be required to know for certain whether the schools are actually providing the legally mandated number of minutes.

Exhibit II-4
Instructional Minutes and Days Scheduled
1998-99 School Year

District/School	Minutes/ Day	Number of Days	Total Minutes
Calcasieu			
Brentwood Elementary	365	178	64,970
Maplewood Middle	390	178	69,420
Sulphur High	360	178	64,080
City of Monroe			
Barkdull Faulk Elementary	365	175	63,875
Carroll Junior High	***351***	***175***	***61,425***
Carroll High	360	175	63,000
East Baton Rouge			
Dalton Elementary	370	176	65,120
Glasgow Middle	***355***	***176***	***62,480***
Belaire High	371	176	65,296
Jackson			
Jasper-Henderson Elementary	360	176	63,360
Jonesboro-Hodge Junior High	371	176	65,296
Chatham High	362	176	63,712
Ouachita* **			
Woodlawn Elementary	360	175.5	63,180
Ouachita Junior High	***358***	***175.5***	***62,829***
Ouachita High	360	175.5	63,180
Orleans			
McDonogh #15 Elementary	*	176	*
Live Oak Middle	364	176	64,064
Edna Karr High	360	176	63,360
Pointe Coupee			
Upper Pointe Coupee Elementary	370	179	66,230
Pointe Coupee Central Middle	360	179	64,440
Pointe Coupee Central High	360	179	64,440
St. Landry			
Northeast Elementary	365	179	65,335
Eunice Junior High	360	179	64,440
North Central High School	360	179	64,440
St. John			
Glade Elementary	360	175	63,000
Leon Godchaux Middle	***356**** *	***175***	***62,300***
East St. John High	360	175	63,000

*Could not be determined from schedule.

**According to a district official, the class schedule for this school is incorrect and should show 360 minutes of instructional time. However, an official at the school indicated otherwise. We were not able to verify the accuracy of either statement.

***According to a Ouachita district official in the district's formal response, the Ouachita school class schedule should reflect 177 days instead of 175.5 days. However, we were unable to verify this.

Source: Prepared by legislative auditor's staff using the class schedules of the listed schools.

RECOMMENDATION

2. The school districts should review all school schedules and work with school officials to determine if the schools are actually providing the legally mandated number of instructional minutes per year. Those schools that are not providing the required number of minutes should adjust their schedules and comply with the statute.

Section III: Teacher Certification

What are the various teacher certifications and authorizations to teach?

Certification is a licensing process whereby qualified professionals become authorized to teach or to perform designated duties in the schools under the jurisdiction of the state Board of Elementary and Secondary Education (BESE). The purpose of certification is to give official approval to those who qualify to teach in the elementary and secondary schools of Louisiana, based on their completion of an approved teacher education program and all other legal requirements.

From our review and discussions with DOE and district officials, we found numerous and complex types of certifications and authorizations to teach. We found that the department and districts use three types of regular certifications and various other certifications and authorizations to teach. Within these categories are numerous requirements for eligibility and renewal. Teachers are also "certificated" to teach in specialty areas such as elementary grades, special education, or secondary English. The different types of certifications and authorizations to teach and their requirements are briefly described in the following paragraphs.

Regular Certificates. DOE issues regular certificates, includes them in its teacher certification database, and also maintains a file on each teacher. The requirements for each of these types of certificates are as follows:

- **Type C:** Baccalaureate degree from an approved teacher education program and successful completion of the National Teacher's Examination (NTE). A Type C certificate is valid for three years but may be extended.
- **Type B:** Baccalaureate degree or higher including completion of an approved teacher education program and three years of successful teaching in a properly certificated field as verified by the employing authority. A Type B certificate is valid for life for continuous service.
- **Type A:** Baccalaureate degree including completion of approved teacher education program; master's degree or higher from an approved institution and five years of successful experience in a properly certificated field as verified by the employing authority. A Type A certificate is valid for life for continuous service.

Other Types of Certificates. DOE also issues other types of certificates for individuals that have not completed the Louisiana Teacher Assessment Program, for those who have specialized areas of expertise, and for those who are certified in other states. The requirements for each of these types of certificates are as follows:

- **Type C Basic (CB):** Entry level certificate for persons who complete all certification requirements and who are employed in a Louisiana public school after August 1, 1994, and who were teaching under the following authorizations: DOE Circular 665, Temporary Teaching Assignment Only (TTAO), Temporary Employment Permit (TEP), Emergency Permit (EP) or Out-of-State Provisional (OP). A CB certificate is valid for three years, but may be extended. Basically, the teacher is required to successfully complete the Louisiana Teacher Assessment Program before a regular certificate will be issued. DOE issues Type CB certificates, includes them in its database, and maintains teacher files.
- **Secondary Vocational-Technical Personnel:** To date, the certification process for secondary vocational-technical personnel has been handled by the Office of Vocational Education, which maintains files on teachers issued vocational-technical certifications. Because the technical colleges will be moving to a newly created board, the certification process for secondary vocational-technical personnel will be handled by DOE's Teacher Certification program.
  - **Type VP (Permanent Technical College Certificate):** Instructor training workshops for various trades and other educational requirements such as High School diploma and/or college degrees are required for this designation.
  - **Type VT (Temporary Technical College Certificate):** Valid for a minimum of three years up to a maximum of six years to allow technical college personnel with differing education to meet certification requirements for VP designation.
- **Ancillary (AN):** An ancillary certificate authorizes the holder to perform only the services specifically stated on the certificate in the school systems of Louisiana. Types of services for which ancillary certificates are allowed include artists, child nutrition program supervisor, non-public Montessori teacher certification, qualified examiners for special education, school nurse, school psychologist, school therapist, program evaluator, ancillary school principal, and ancillary school counselor. DOE issues AN certificates, includes them in its database, and maintains teacher files.
- **Out-of-State Provisional (OP):** Meets all requirements for a Type C certificate except the NTE. An OP is valid for one year and is nonrenewable. DOE issues OP certificates, includes them in its database, and maintains teacher files.
- **Foreign Language Associate:** Interim certification established by BESE for teachers recruited under the auspices of the Council for the Development of French in Louisiana (CODOFIL).
- **Restricted Type C (RC):** Issued to persons who complete the bachelor's degree portion of the speech, language, and hearing specialist program.

- **Temporary Type (T):** DOE no longer issues Type T certificates. In the early 1990s, school districts began issuing temporary certificates. The T certificates previously issued by DOE are still in its database, but no updates on these data have been done.

Authorizations to Teach. There are also temporary authorizations to teach, some of which are issued by DOE. These authorizations allow individuals to teach until they become certified. The requirements for each of these types of authorizations are a follows:

- **Temporary Employment Permit (TEP):** Meets all requirements for a Type C certificate except the NTE and meets the appropriate scores on the NTE in three out of the four tests required. Furthermore, the aggregate NTE score has to equal or be above the total required score on all four tests. A TEP is valid for one school year, but may be reissued three times with verification that the NTE has been retaken each year. However, beginning in the fifth year, the local superintendent must verify that no regularly certificated teacher is available for employment. DOE issues TEP permits, includes them in its database, and maintains teacher files.
- **Emergency Permit (EP):** Meets all requirements for a Type C certificate except the NTE. A candidate must score within 10% of the appropriate score on the original NTE (Commons and Area). An EP is valid for one year and is renewable, and the local superintendent must verify that no regularly certificated teacher is available for employment. DOE issues EPs, includes them in its database, and maintains teacher files.
- **Temporary Teaching Assignment (TTA):** Local school boards issue TTAs. DOE does not include them in the teacher certification database and does not maintain files for these teachers. There are two types of TTAs:
  - **TTA with Regular Certificate (TTA):** Regularly certificated (C, B, or A) but teaching out of the certificated area, and must earn six semester hours of college credit applicable toward certification annually. This TTA is valid for one school year only and the summer immediately following the school year. A district issues this assignment if there is no regularly certificated, competent, and suitable person available for the position.
  - **TTA Only (TTAO):** No regular teaching certificate with a baccalaureate degree; non-teacher education major; appropriate scores on all areas of the NTE; eligible for enrollment in a teacher education program; and must annually earn six semester hours of college credit applicable toward certification. A TTAO is valid for one school year and the summer immediately following the school year. A district issues this assignment if there is no regularly certificated, competent and suitable person available for the position.

- **Interim Emergency Policy for Hiring Full-Time/Part-Time Noncertificated School Personnel - DOE Circular 665:** School districts issue 665s and DOE does not include them in its teacher certification database and does not maintain teacher files. Teachers who teach as 665s are required annually to take each area of the NTE until passed.
  - Teachers who have completed a teacher education program must have a baccalaureate degree and must earn six semester hours of college credit appropriate to the area of the NTE in which the passing score has not been achieved. The 665 authorization allows employment for one year but can be extended up to five years. A 665 requires an affidavit by the local superintendent that the position could not be filled by a certificated teacher.
  - Teachers who have not completed a teacher education program must have a baccalaureate degree. Within the first year of employment and before consideration for re-employment the second year, the candidate must achieve the required scores on the Communication Skills and General Knowledge portions of the NTE. The candidate must be officially admitted to a teacher education program and obtain a prescription or outline of course work required for certification and must earn six semester hours of college credit toward completion of a teacher education program. A 665 teacher who has not completed a teacher education program is employed for one year but can be employed a maximum of five years. Finally, the 665 policy requires an affidavit by the local superintendent that the position could not be filled by a certificated teacher.

DOE Is the Primary Source for Certification Information

According to a DOE official, there should not be instances where a district's teacher certification records are more current than DOE's database. In addition, any certification issued by DOE that is not in its electronic database is contained in DOE's hard copy archive files and can be verified.

DOE has a backlog in entering updates into the teacher certification database. The time delay for issuing DOE certifications varies according to the number of applications for certifications and the number of DOE employees available in the certification division for processing these applications. Officials of the DOE certification division informed us that the processing delay is currently approximately six weeks, though it has peaked at nine months when the division had a shortage of experienced employees. According to one DOE official, it takes up to one year to properly train a new employee to handle certification issues, so any employee turnover causes delays.

According to DOE officials, processing time for requests of the certification division is also increased because of use of older office technology such as computers utilizing 386 processors with limited memory.

RECOMMENDATION

1. DOE should work to develop ways to eliminate the backlog of entering updates into the teacher certification database. This is especially important, since the database appears to be the best source for recording teacher certifications.

Do classroom teachers in the nine school districts examined have certifications or authorizations to teach?

According to district records, at least 80% of the teachers in each district have an A, B or C certification. More than 90% of teachers in three districts (Calcasieu, City of Monroe, and Ouachita) have A, B or C certification. Appendix A provides detailed information of certifications and authorizations to teach held by teachers in the nine districts.

We were unable to ascertain the certification status of some teachers. The status of 679 teachers in Orleans Parish (15%) was not determined because the district did not separate the individual teachers' certifications and authorizations to teach for the purpose of this study. In East Baton Rouge Parish, the status of 97 teachers was not determined because there is conflicting or confusing data in the certification fields of the database provided by the district.

Appendix A also shows that 37 teachers in East Baton Rouge are not certificated according to data given to us by the district. According to district records, these teachers have "none" listed in the certification field. Also for one teacher in St. John Parish, 5 in East Baton Rouge Parish, and 13 in Ouachita Parish, certification status was pending due to processing of application documentation by DOE.

In St. John Parish, the district's personnel records contain inaccurate information regarding teacher certification status. We found that 82 teachers from the district's personnel records were coded as uncertified teachers, without a certification exception code that would identify them as having authorizations to teach. Of these 82 teachers, 29 actually do have some type of certification, according to the DOE database. In addition, the district subsequently provided us with information that the other 53 teachers have either a TTA or a 665 teaching authorization. In summary, of the 82 teachers reported in the district's records as being uncertified or without authorizations to teach, we found that all had some type of certificate or teaching authorization. Therefore, the district's records did not contain accurate, current information regarding the certification and authorization status of all teachers in the district at the time of our study.

According to the St. John business manager, the information we reviewed was from the initial data submission to DOE. The district has until December 15 to correct any errors. The business manager said that all errors were corrected for the final data submission. However, we were not able to verify this because the district did not provide us with the updated report, which we requested several times.

We also found in St. John Parish that three Type C certificates were expired on the DOE database. According to a district official, two of these three teachers with expired C certificates have expired TTAs as well. However, the third teacher has a 665 authorization to teach. We were unable to verify the accuracy of this statement. According to BESE Bulletin 746 (Louisiana Standards for State Certification of School Personnel), Type C certificates "authorize employment for a period of not more than three years for services endorsed thereon." Although the department's teacher certification database maintains issue dates of each certificate, there is nothing in the database that flags the certificate as expired. As a result, there is no oversight or monitoring by DOE to ensure that all certificates are active. Finally, we found that one teacher has an expired TEP authorization. According to BESE Bulletin 746, TEP authorizations are valid for only one school year but may be reissued three times with verification that the NTE has been retaken within one year from the date the permit was last issued. According to a district official, this teacher has an application pending with DOE to upgrade her certificate.

RECOMMENDATIONS

2. DOE should use the information in its database to actively monitor teachers' certifications to ensure they are updated and not expired.
3. DOE should follow up with the Orleans district to ascertain if the 679 teachers are properly certificated or authorized to teach.

Are teachers teaching subjects in which they are certificated?

We did work in five districts (City of Monroe, Jackson, Ouachita, Pointe Coupee, and St. Landry) to determine if teachers are teaching subjects in which they are certificated. For these five districts, we used the district's records and examined the total teacher population. Based on these records, we found that at least 75% of teachers in these districts are teaching subjects in which they are certificated. We also found that some teachers (10% or less) in these districts are teaching subjects outside of their areas of certification but have valid authorizations to teach these subjects (e.g. 665, TTA, etc.). In the remaining districts (Calcasieu, East Baton Rouge, Orleans, and St. John), we were not able to easily use information from the districts' records to make this type of determination.

In addition, in all nine districts, we took a random sample of 20 teachers, with the exception of the Orleans district where our sample size was 100. For these samples, we checked what certification each teacher has according to the districts' records and then compared this information to the teacher certification database at DOE. We also determined the subjects each teacher is teaching to determine if the sampled teachers are teaching courses in which they are certificated. Exhibit III-1 on the following page shows the results of this analysis.

No teachers in our samples are teaching subjects without a certification or authorization to teach these subjects. All district samples have a minimum of 75% of the teachers teaching in subjects in which they are certificated. However, in St. John, we found one teacher who, according to the district's Annual School Report staff sheets, was scheduled to teach a subject in the spring of 1999 for which he was not certificated or otherwise authorized to teach. According to a district official, this teacher plans to terminate his employment before commencement of the spring semester, so he will not be teaching this subject. We were not able to verify whether this teacher's employment will indeed end before the semester begins or whether a teacher with a proper certification or authorization to teach will take his place.

Exhibit III-1
Certification and Authorization Status of Teachers Sampled for Nine Districts
School Year 1998-99

Status of Teachers	Calcasieu		City of Monroe		East Baton Rouge		Jackson		Orleans		Ouachita		Pointe Coupee		St. John		St. Landry	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
(1) Teachers who are not certificated and are teaching subject(s) without authorization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(2) Certificated teachers teaching subject(s) outside of certified area and without an authorization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1[8]	6%	0	0
(3) Teachers who are not certificated teaching subject(s) with authorizations	0	0	1[3]	5%	2	11%	2[2]	11%	7	8%	1	5%	2[5]	10%	0	0	3	15%
(4) Certificated teachers teaching subject(s) in which they are not certificated but have authorizations to teach	1	5%	1	5%	0	0	0	0	0	0	0	0	3	15%	1	6%	2	10%
(5) Teachers certificated in the same subject(s) that they are teaching	19	95%	18	90%	16	89%	17	89%	79	92%	19	95%	15	75%	16	88%	15	75%
DISTRICT TOTALS	20	100%	20	100%	18[4]	100%	19[1]	100%	86[7]	100%	20	100%	20	100%	18[6]	100%	20	100%

Footnotes:
[1]The original sample of 20 contained one employee who is miscoded as a teacher, bringing the sample total to 19.
[2]Documentation required by DOE was not present for these 665s.
[3]This is an Ancillary certification, not a regular certification (A, B or C).
[4]In East Baton Rouge, two certificated teachers are functioning within their certificated areas, but are in non-teaching positions. Thus, we excluded them from the sample.
[5]One uncertificated teacher with authorization in Pointe Coupee is a foreign language teacher teaching under CODOFIL requirements.
[6]Two teachers in St. John the Baptist Parish were reported as not teaching classes; therefore, we excluded them from our sample of 20.
[7]We chose a sample size of 100 teachers in Orleans Parish. However, ten teachers were excluded because they were not regular classroom teachers. They were librarians, counselors, and staff development personnel. In addition, four teachers were excluded because they were not teaching classes. A total of 14 were excluded from the sample of 100.
[8]This teacher was scheduled to teach a subject in the spring of 1999 for which he was not certificated or otherwise authorized to teach. A district official told us that the teacher would be terminating his employment before the spring semester and would therefore not teach the class. We were not able to verify this information.

Source: Prepared by legislative auditor's staff using information obtained from the districts and DOE's teacher certification database.

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Tracking Temporary Authorizations

There is no verification of qualifications or documentation by DOE for TTAs and 665s issued by the districts. It is left to the individual districts to ensure that DOE's 665 or TTA policies are followed. The only method DOE uses to track TTAs and 665s is having districts list them in their Annual School Reports (ASR). DOE keeps these records in the ASR database. We did not review this database. As a result of the lack of verification relating to TTAs and 665s, DOE does not know the extent to which districts are following DOE policies relating to 665s and TTAs.

According to DOE's policy, a 665 authorization to teach is for non-certificated teachers who have not passed all parts of the NTE. It is an emergency authorization for hiring non-certificated teachers. A teacher can teach for one year with a 665, and then must meet certain requirements to renew the 665. The policy also requires the following documentation, as appropriate, to be kept on file in the district's superintendent's or personnel office:

- Official transcripts showing a minimum of a baccalaureate degree from a regionally accredited institution
- Documentation that the teacher has been officially admitted to a teacher education program, if applicable
- An outline by the college or university of the course work required for certification, or an outline of courses to help achieve the appropriate NTE scores for persons who have completed a teacher education program
- Official transcripts showing successful completion of the six semester hours prescribed by the college or university since the last employment under the 665 policy
- Documentation to verify one-time participation in a university sponsored or state approved seminar/workshop/course for NTE preparation for teachers who have completed a teacher education program
- An original NTE score card showing the NTE has been taken in all appropriate areas since last employment under this policy
- Documentation that efforts for recruitment of certificated teachers have been made

Like a 665, a TTA authorization to teach is valid for one year only and is used when a district has a shortage of certificated teachers. The local superintendent must certify that there is no regularly certificated, competent, and suitable person available. According to DOE's policy for TTA authorization, temporary teaching assignments are to be made on the form prescribed by DOE. Three copies of the form are to be completed for each applicant and distributed as follows:

- The original form along with the original college transcript(s), the NTE score card, if applicable, and the prescription or outline of course work shall be maintained in the applicant's permanent personnel file at the local school system.
- One copy shall be on file at the school(s) where the applicant is assigned.
- One copy shall be given to the applicant.

From our teacher samples and other analyses, we found that in three districts, BESE and DOE policies are not being followed for TTAs and 665s.

Jackson Parish

According to district officials, TTAs and 665s are not documented according to DOE policies. For example, we found two teachers authorized under DOE's 665 policy in our teacher sample. In both cases, only minimal documentation required by DOE is present. One of the two has no current documentation for 665s, as required by DOE policy. The other has minimal documentation of the required six credit hours. There is a copy of the teacher's college degree, but no copies of transcripts or NTE scores. There is a copy of an outdated affidavit stating that there is no certificated teacher available for the position, but no current affidavit.

In addition, district officials stated that TTAs and 665s are not documented on the forms prescribed by DOE. Officials stated that the district does not maintain files on temporary teaching assignments. Authorizations are only documented by listing them on the temporary authorization pages of the ASR, which is submitted to DOE. Based on our sample, there is a potential that problems in this area exist in the district's remaining population of 665s as well as the district's TTAs.

Finally, at the time of this study, Jackson Parish did not have a permanent superintendent, a personnel director or any other designated certification expert. The former superintendent handled administrative matters, which included filling out authorization forms, according to district personnel. Thus, there appears to be no one presently at the district office who has extensive technical knowledge regarding procedures and forms for issuing temporary authorizations.

Pointe Coupee Parish

In our sample of 20 teachers, we found three who possess teaching certificates and also have TTAs to teach out of their certified areas. Though the TTA forms for these teachers were present in their files, none were properly completed and signed. District officials said they would complete the forms before the semester ends. DOE policies require that the local superintendent sign a statement, which is included on the TTA form, certifying that no regularly certified individual was available before hiring someone on a TTA.

St. Landry Parish

St Landry Parish School District is not completely following the policies and criteria governing the issuance of TTAs. In our sample of 20 teachers, three are teaching with a TTA. We reviewed the personnel files and obtained other documentation from the district for the three teachers. Two of the teachers possess teaching certificates and the other teacher does not. Although all three teachers had at least a baccalaureate degree and had passed at least three parts of the NTE, the other TTA criteria relating to the course work outline and course work were not completely met in two of the three cases.

In addition, the St. Landry Parish School District is not completely following DOE's 665 policies. In our sample of 20 teachers, there were two teachers teaching with a 665. Both the teachers have a baccalaureate degree and have passed the three required parts of the NTE. One teacher was recently hired in August 1998; therefore, the other 665 policies do not apply until the second year of employment. The other teacher was hired as a 665 in August 1995. The district did not have an official course work outline on file for this teacher. Instead, the district had a copy of the minimal requirements for certification in the area the teacher is teaching. The teacher's transcript indicates she is taking courses related to the requirements, but without an official course work outline from the university, it is difficult to verify that the teacher is taking the necessary courses.

RECOMMENDATIONS

4. DOE should monitor the issuance of TTAs and 665s by the districts and should require a copy of the applicable DOE forms from the districts for all temporary authorizations and ensure that policies are being followed. This would ensure accountability by the districts for properly documenting temporary authorizations. Also, this would enable DOE to determine if it should consider revising its policy in areas such as types of documentation required and the number of years teachers are authorized to teach subjects in which they are not certified.

Did any districts have non-classroom teachers coded as classroom teachers in their records?

We found several districts that coded non-classroom teachers incorrectly as classroom teachers in their data that is sent to DOE's PEP database. The LAUGH Guide specifically states that personnel in object code 112 are "staff members assigned the professional activities of instructing pupils in courses in classroom situations for which daily pupil attendance figures for the school system are kept." If non-classroom employees are being coded as teachers, the legislature and other governmental entities may receive incorrect data, which could be used by DOE to figure student to teacher ratios, average teacher compensation, and other computations. We found problems with the PEP data coding in four districts.

East Baton Rouge Parish

We found two individuals in our sample of 20 teachers (10%) whom the district coded as classroom teachers, yet were not in classrooms teaching students. Thus, the number of classroom teachers reported to DOE for East Baton Rouge may not be accurate.

These two teachers were serving as "Teachers on Assignment" in their respective schools. One teacher is an administrative officer, while another is a parent involvement coordinator. School and district officials confirmed that these are non-teaching rather than teaching positions.

Jackson Parish

The data provided to us had 11 non-classroom teachers coded as teachers. The report from this district's records (the Annual Contract Report) had 202 personnel coded as teachers (Object code 112 in the LAUGH Guide). However, we found that 11 of 202 (5%) people listed in the report are not actually classroom teachers and that one classroom teacher is not listed in the report. Thus, the actual total of classroom teachers is 192 for Jackson Parish.

Pointe Coupee Parish

We found 4 of 203 employees (2%) whom the district coded as classroom teachers, yet were not in classrooms teaching students. Based on district information, two are serving as administrative assistants; one is serving as an Individualized Education Program Facilitator; and one was serving as a Site Coordinator (Teacher Partner) for math and science. Thus, the number of classroom teachers reported to DOE for Pointe Coupee may not be accurate.

St. Landry Parish

Of the 1,024 employees coded as teachers (object code 112 in the LAUGH Guide), we found five who are actually administrative assistants (.5%) were coded incorrectly. We asked the district to provide confirmation that these personnel are actually teaching. The district's only response is that an administrative assistant is just another teaching position and they can be administrative assistants as long as they have a bachelor's degree.

RECOMMENDATION

5. DOE should work with the districts to ensure that the LAUGH codes are being used correctly to categorize professional and administrative staff.

Federal Initiative Provides Funding for Additional Certified Teachers

In October 1998, Vice President Al Gore announced that school districts across the United States would receive $1.2 billion in school year 1999-2000 to hire more than 30,000 new teachers under President Clinton's new Class Size Reduction Initiative. This first year

funding is part of a $12 billion initiative over 7 years to help local schools provide small classes with qualified teachers in early elementary school. Funding allocation is based on a state's previous Title I funding.

It is estimated that the state of Louisiana stands to receive approximately $29 million for school year 1999-2000. According to information from the federal Department of Education, the President's initiative requires participating states and school districts to ensure that teachers who are hired as a result of the new funding, to be either "fully certified or making satisfactory progress toward full certification." In addition, participating states are urged to use a portion of the funding to "toughen teacher certification requirements and to require new teachers to demonstrate competence in teaching." Finally, the initiative requires school districts that receive funds to show "measurable progress in improving reading achievement within three years or take necessary corrective actions." School districts could lose funding if no improvement in reading achievement occurs, according to Department of Education information.

RECOMMENDATIONS

6. DOE should work with the legislature to develop initiatives to attract more certificated teachers and to have teachers teaching subjects in which they are certificated. Consideration should also be given to implementing the requirements of the federal Department of Education relating to additional federal funding to hire additional teachers.

7. DOE and the districts should work together to ensure that the districts' teacher certification data are updated and accurate. One way to ensure accuracy is for DOE to communicate certification information to the districts more often.

Section IV: Teachers', Principals', and Assistant Principals' Compensation

What is the average compensation for teachers, principals, and assistant principals in each of the nine school districts examined?

The average compensation for teachers, principals, and assistant principals varies for the nine districts that we examined. Compensation packages include both salaries and any benefits paid by the school districts. Benefits include retirement and health and life insurance. We calculated 1998-99 average salaries and typical benefit packages for teachers, principals and assistant principals. Exhibits IV-1 and IV-2 display average salaries and benefit levels in the nine school districts examined for teachers and principals and assistant principals, respectively. The average compensation (salary and benefits) for teachers in the nine districts is $37,032. For principals and assistant principals, this average amount is $60,842 and $52,360, respectively. In the City of Monroe, Ouachita Parish, and Jackson Parish, portions of sales tax receipts are paid as bonuses; however, we have included these payments in base salaries. Teachers, principals, and assistant principals can also receive other compensation in addition to their salaries.

All Districts Pay Benefits

In addition to salary, districts pay other benefits on behalf of teachers, principals, and assistant principals. For a typical teacher, principal, or assistant principal, we considered the following core benefits in each district based on what the school district contributes.

- **Retirement.** The employer--the school board--pays 16.5% of each employee's salary as its retirement contribution. Teachers' Retirement System of Louisiana (TRSLA), the state retirement system that covers the majority of teachers and administrative personnel of each district, requires this contribution. The school districts do not make this contribution for an employee who is participating in the Deferred Retirement Option Plan (DROP). Retirement represents the largest portion of the benefit package.
- **Health Insurance.** We calculated a weighted average for health insurance based on the options chosen by active employees in the school district. This amount represents the **typical** portion of premium that the school district contributes toward health insurance, if the employee chooses this benefit.
- **Life Insurance.** We calculated a typical annual life insurance premium paid by the employer. In some parishes, life insurance is fully paid by the district for each employee. In others, the employee pays the premiums. Life insurance may also include accidental death and dismemberment insurance.

Exhibit IV-1
1998-99 Average Teacher's Salary, Typical Benefits, and Total Compensation

	Calcasieu	City of Monroe	East Baton Rouge	Jackson	Orleans	Ouachita	Pointe Coupee	St. John the Baptist	St. Landry
Average Teacher's Salary	$31,028	$29,044	$29,862	$27,464	$34,332	$30,523	$27,422	$30,075	$27,470
Typical Benefit Level	7,490	7,109	8,419	6,635	8,562	7,204	6,225	7,577	6,843
Total	$38,518	$36,153	$38,281	$34,099	$42,894	$37,727	$33,647	$37,652	$34,313

*Source: Prepared by legislative auditor's staff from information supplied by the school districts.

Exhibit IV-2
1998-99 Average Principal's and Assistant Principal's Salary, Typical Benefits, and Total Compensation

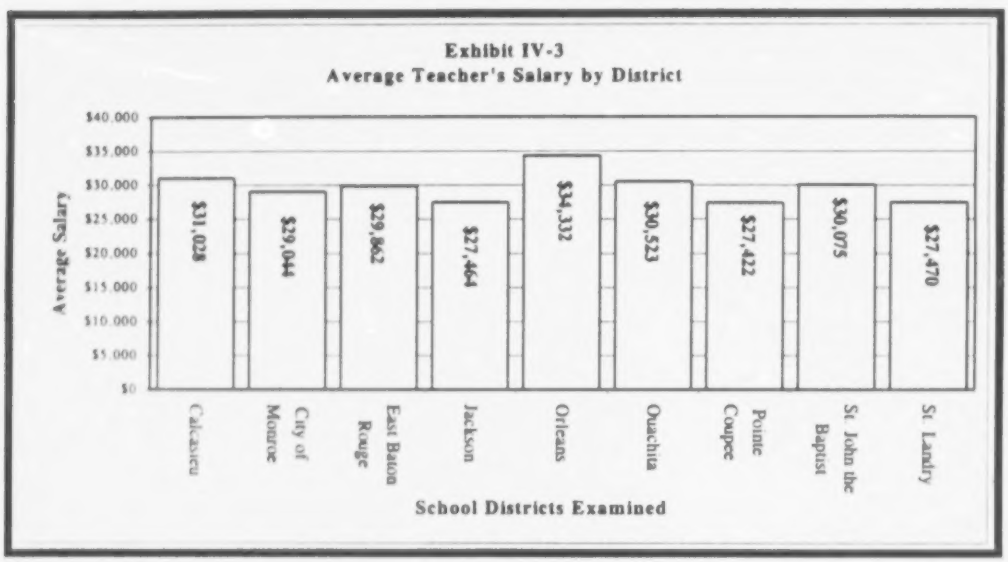
	Calcasieu	City of Monroe	East Baton Rouge	Jackson	Orleans	Ouachita	Pointe Coupee	St. John the Baptist	St. Landry
Average Principal's Salary	$50,277	$50,408	$53,026	$46,451	$56,433	$53,062	$45,924	$47,667	$46,940
Typical Benefit Level	10,694	11,131	12,466	9,977	12,239	11,068	9,278	10,480	10,056
Total	$60,971	$61,539	$65,492	$56,428	$68,672	$64,130	$55,202	$58,147	$56,996
Average Assistant Principal's Salary	$45,437	$42,094	$43,949	n/a	$46,836	$49,479	$38,036	$41,975	$34,782
Typical Benefit Level	9,789	8,934	10,880	n/a	10,655	10,471	7,976	9,540	8,049
Total	$55,226	$51,028	$54,829	n/a	$57,491	$59,950	$46,012	$51,515	$42,831

*Source: Prepared by legislative auditor's staff from information supplied by the school districts.

Average Teacher's Salary. In the nine districts examined, a teacher's salary is generally based on his or her years of experience and education level. Exhibit IV-3 shows the average teacher's salary in each district we examined. Average teacher's salary ranges from a low of $27,422 in Pointe Coupee to a high of $34,332 in Orleans Parish. The average overall base salary for the nine districts is $29,691. Appendix B contains the 1998-99 salary schedules for teachers in the nine districts that we examined.

We calculated these averages using salaries that the districts provided to us. When we asked for teachers' salaries, we defined "teacher" as someone who is teaching full-time regular education, special education, or vocational education. According to the LAUGH Guide, individuals fitting this description should be coded as object code 112, which is staff members assigned the professional activities of instructing pupils in courses in classroom situations for which daily pupil attendance figures for the school system are kept. We narrowed this object code to the following function codes to obtain only those individuals who were providing instruction in a classroom setting:

- Function Code 1100 Series - Regular programs, elementary and secondary
- Function Code 1200 Series - Special education programs
- Function Code 1300 Series - Vocational education programs



Source: Prepared by legislative auditor's staff from information supplied by the school districts.

Average Principal's and Assistant Principal's Salaries. Principals and assistant principals are paid based on several different factors, which vary by district. These factors include level of school (elementary, middle, or high), number of students, number of teachers supervised, degree, and years of experience. We considered full-time principals and assistant principals in all school levels. These job classifications are specifically defined in the LAUGH Guide (object code 111--administrators, function code 2410 for principals and 2420 for assistant principals). We obtained salaries for individuals in these categories and calculated averages from the information the districts provided to us.

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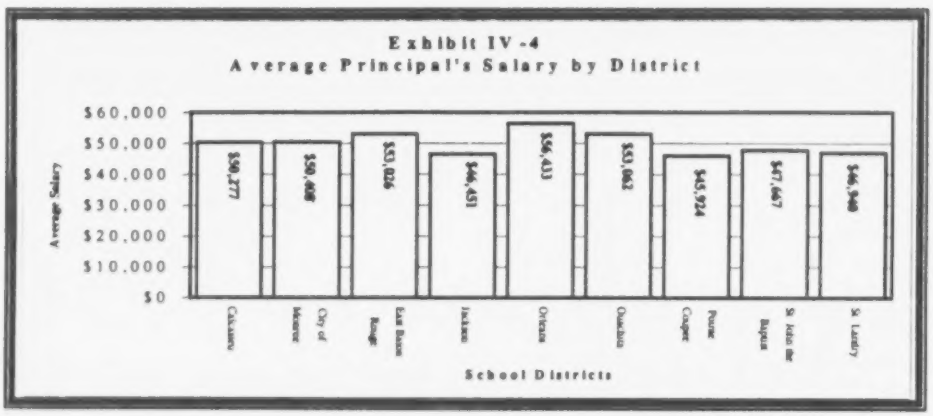
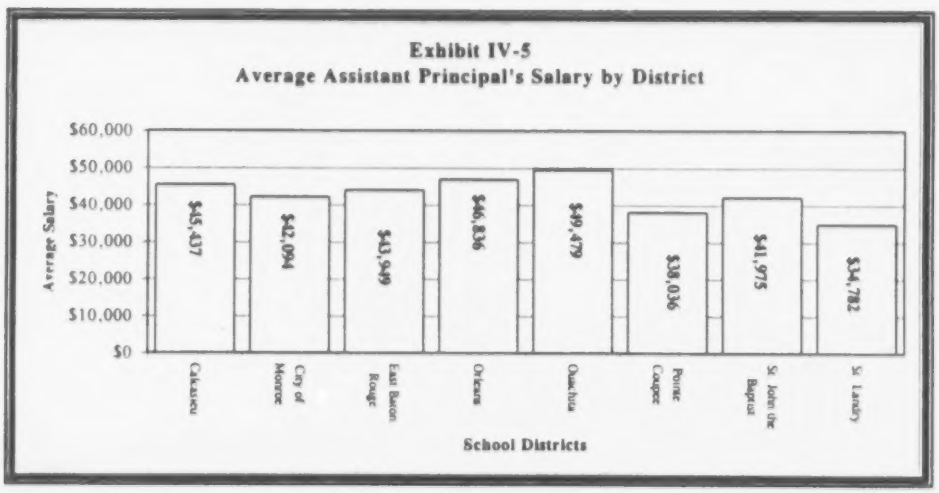
For the districts we examined, Exhibit IV-4 below shows the average principals' salaries. These salaries range from a low of $45,924 in Pointe Coupee to a high of $56,433 in Orleans. The average base salary for principals for all nine districts is $50,021. In addition, Exhibit IV-5 below shows the average assistant principals' salaries. These salaries range from a low of $34,782 in St. Landry to a high of $49,479 in Ouachita. The average base salary for assistant principals in eight of the nine districts is $42,824. There are no full-time assistant principals in Jackson.



Source: Prepared by legislative auditor's staff from information supplied by the school districts.



Note: There are no full-time assistant principals in Jackson.

Source: Prepared by legislative auditor's staff from information supplied by the school districts.

Teachers, Principals, and Assistant Principals Can Earn Additional Compensation

Teachers and principals can earn additional compensation for the following:

- **Coaching and other extracurricular activity pay** includes supplements paid to coaches, band directors, and other extracurricular sponsors for extended employment.
- **Stipends** are one-time payments or allowances to regular employees to attend workshops or in-service training programs.
- **Professional Improvement Program pay (PIP)** is extra compensation given as a result of the Louisiana Educational Employees Professional Improvement Program established in Chapter 29 of Title 17.

We obtained additional types of compensation paid to school district personnel in each district for the prior fiscal year (1997-98). Exhibit IV-6 lists the total additional compensation paid for the 1998 fiscal year for eight of the nine districts. The total amount reported for fiscal year 1998 by eight districts was $8,990,309.

Exhibit IV-6
1997-98 Total Extra Compensation Paid

Districts	Total	Districts	Total
Calcasieu	$1,171,788	Ouachita	$1,505,625
City of Monroe	967,987	Pointe Coupee	224,711
East Baton Rouge*	3,496,155	St. John the Baptist*	482,484
Jackson**	286,917	St. Landry	854,642

Note: Orleans did not provide this information.
* East Baton Rouge and St. John the Baptist include payments made to all employees.
**Jackson could not identify stipends for teachers.

Source: Prepared by legislative auditor's staff using data provided by these eight school districts.

Some districts were unable to separate additional compensation by type of personnel such as teachers and principals. However, some districts could. Exhibit IV-7 and Exhibit IV-8 list the additional compensation for teachers, principals, and assistant principals. It also shows an average amount paid to each type of personnel. Exhibit IV-7 shows the districts that could separate teachers but could not separate principals and assistant principals. Exhibit IV-8 shows the districts that could separate all three.

Exhibit IV-7
1997-98 Extra Compensation, Teachers, Principals/Assistant Principals

	Teachers			Principals/Assistant Principals		
District	Amount	No.	Per Teacher	Amount	No.	Per Principal
Jackson	$269,668	202	$1,335	$17,249	9	$1,917
Monroe	$881,264	625	$1,410	$86,723	31	$2,798
Ouachita	$1,417,810	1,137	$1,247	$87,815	56	$1,568

Note: The number of personnel is for fiscal year 1998-99. Thus, the average amounts are estimates.
Source: Prepared by legislative auditor's staff using data provided by the listed school districts.

Exhibit IV-8
1997-98 Extra Compensation, Teachers, Assistant Principals, and Principals

	Teachers			Assistant Principals			Principals		
District	Amount	No.	Avg.	Amount	No.	Avg.	Amount	No.	Avg.
Calcasieu	$1,023,629	2,091	$ 490	$49,408	45	$1,098	$98,751	58	$1,703
Pointe Coupee	$205,504	201	1,022	$5,124	2	2,562	$14,083	9	$1,565
St. Landry	$724,898	1,024	$708	$44,054	21	2,098	$85,690	40	$2,142

Note: The number of personnel is for fiscal year 1998-99. Thus, the average amounts are estimates.
Source: Prepared by legislative auditor's staff using data provided by the listed school districts.

District Findings Related to Compensation

In each of the nine districts examined, we selected a sample of five teachers, five principals, and five assistant principals to determine if their salaries are being accurately reported to the PEP database. Our findings are as follows:

- **Jackson Parish.** We found that one Jackson Parish principal is being overpaid $736 annually because of an error in computing his salary. We discussed this

finding with officials of the school district and they stated that they will address the situation. The district does not presently have a human resources director, but is considering hiring one.

- **Orleans Parish.** We requested information from Orleans Parish on additional compensation paid to teachers and principals. We made a written request as well as several verbal requests, but the information was not provided to us until Orleans Parish provided a written response to this report.

- **Pointe Coupee.** The base salaries of two of the five sample Pointe Coupee teachers, as listed in the PEP database, did not match the district's pay schedules. We determined this situation occurred because both teachers had supplemental pay amounts included in their base salaries.

  One teacher is receiving a supplement that is not in the district's teacher compensation plan issued at the beginning of the fall term. This teacher receives a $450 annual supplement for serving as an elementary school "teacher-in-charge" who assists the principal. The district did not produce documentation authorizing such a supplement as part of its pay plan. Consequently, the district is maintaining an informal pay scale for this teacher. Others may not know that this supplement is available.

  A second Pointe Coupee teacher is being paid a supplement to coach. Coaching pay is shown in the new compensation plan, and this teacher's salary reconciles with the plan. However, the district added the coaching pay to the teacher's base salary in the PEP database. Including coaching pay in a teacher's base salary inflates average teacher's salary for that district. According to the PEP User's Guide, the PEP database has separate fields for base salary and extra compensation. If some districts include coaching supplements in base salary and others do not, district-to-district comparisons are distorted.

- **St. Landry.** In St. Landry, three teachers' salaries and two assistant principals' salaries in our sample include one-time payments for conferences, workshops, et cetera. For two of the three teachers and one of the assistant principals, the total salary in the PEP database is overstated because the district's computer software annualizes (multiplies by 12) amounts for one-time payments as shown in Exhibit IV-9 below.

Exhibit IV-9
Overstated Compensation – St. Landry Parish

Item	Position	Amount on PEP database	Amount Actually Paid Per Payroll
1	Teacher	$840	$70
2	Teacher	$450	$37.50
3	Assistant Principal	$720	$60

Source: Prepared by legislative auditor's staff using data collected at the district.

In addition, another assistant principal's salary is overstated by $16,751 on the PEP database. As a result, teachers', principals', and assistant principals' salaries for St. Landry could be overstated in any reports that DOE generates using PEP data from St. Landry. For the four errors found in our sample, as noted previously, only the assistant principal with the $16,751 overstatement was corrected on the district's PEP December report.

RECOMMENDATIONS

1. The local school districts should identify all supplemental pay available to employees.
2. The local school districts should follow the PEP User's Guide instructions and separate base salary from supplements in terms of reporting to DOE.

Section V: Enrollment and Student Information

Do the school districts report timely and accurate student enrollment data to the Department of Education?

Schools in the nine districts we examined submit student enrollment information to the district offices electronically or on manual forms. The districts compile this information into their databases of student information. The districts then use the student data to create Student Information System (SIS) files, which are sent to DOE. The districts transmit SIS information to DOE during two collection periods, at the beginning and the end of the year, according to procedures outlined in the SIS User's Guide. The beginning of the year period is used to collect information regarding the number of pupils enrolled in each district as of October 1. This student count is then used as part of the MFP formula to determine the amount of funding each district will receive. For a flowchart of the data transmission process, see the following page.

Timeliness of Data Transmissions

The DOE SIS User's Guide provides the districts with a timeline of deadlines for submitting SIS data. According to district personnel, the SIS data submission process does not generally hamper the timely reporting of student data to DOE. Most of the districts reported that they do not have a problem with meeting the DOE-imposed deadlines.

However, we did identify a few problems. In the East Baton Rouge district, the manual process of receiving data causes some delays in both inputting and correcting the data. The district commented that two additional weeks would help them gather and correct enrollment data for the initial October 1 data submission. In addition, officials in the Jackson district stated that entering and checking special education and free and reduced-price meal lunch codes is time consuming.

Controls Over Data Accuracy

The DOE SIS database has various error checks to prevent invalid district data from entering the system. Schools and districts must correct these errors before the data will be accepted into SIS. However, SIS does allow certain errors to enter the system. Some examples of these errors are duplicate students, students with the same identification number (ID number), and multiple enrollments. SIS will list these errors on exception reports, which are sent back to the districts for corrections. DOE's MFP auditors will also visit schools after the final October 1 transmission to help resolve these errors and adjust MFP funding accordingly.

ENROLLMENT DATA TRANSMISSION PROCESS

MANUAL
ELECTRONIC
Schools collect and enter enrollment data either on forms, on school database, or to district database.
Schools send data on forms to district.
Schools enter data directly on district database.
Schools send data to district on disk or by uploading.
District enters data manually into district database.
District downloads data into district database.
District generates error reports and sends to schools.
District and schools work to correct errors.
District creates SIS file from district student database.
District transmits SIS file to DOE using file transfer or mainframe electronic transfer.
DOE downloads data onto its SIS database.
DOE generates error reports and preliminary reports and sends back to district.
Final 10/1 count due early December - SIS is closed.
DOE prepares exception reports to be resolved by MFP auditors:
Multiple Enrollments
Students with Same ID
Duplicate Students

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We reviewed the controls in place for the transmission of student enrollment data to DOE at each of the nine districts. Controls should help ensure that student enrollment data are accurately reported to DOE by the districts. The following paragraphs discuss our review of controls in each district.

Calcasieu. We did not identify any major control weaknesses in the Calcasieu Parish School District that would result in inaccurate student counts. Every school is online with the district's integrated database system. In this database, students' enrollment information, class schedules, and grades are all linked. In addition, Calcasieu's data processing department conducts extensive error checks on the student data before submission to DOE. Examples of error checks include duplicate social security numbers, overlapping enrollment records, student IDs with no enrollment data, and students with no social security number.

City of Monroe. This district does not have written procedures for several of the steps performed in the gathering and reporting of enrollment and attendance information to DOE. The district has developed a manual that describes the procedures used to input student information into the district's computer. However, it does not cover the process leading up to the data entry, nor does it describe how the data, once input, are checked for accuracy, extracted from the district's computer system, and sent to DOE. Complete written procedures for this entire process would help ensure standard practices among district schools and from school year to school year.

Training related to the collecting and entry of attendance and enrollment information into the district's computer system is provided at the beginning of the school year for school office staff. Training is also provided informally for school office staff hired during the school year. This training serves as a control over the process being performed. In addition, the district's computer system is equipped to provide various edits and checks on the data received from the schools. District personnel notify the schools of any errors discovered and work with them to correct the errors before transmitting the data to DOE. This process of error checks, correction, extraction, and transmittal is a useful control for ensuring data integrity, but the process has not been put into writing.

East Baton Rouge. We identified several control weaknesses in the East Baton Rouge Parish School District. The primary weakness with East Baton Rouge's system is that it is not automated. Schools send enrollment information to the district office on Student Identification Sheets. The district manually keypunches this information into the database and then sends the updated sheets back to the schools. East Baton Rouge's manual process increases the chance of human error and is time consuming.

Jackson. The Jackson district does not have written procedures for some aspects of its enrollment data collection process, which is a weakness in its system of controls. District policies and procedures describe how the school is to identify and treat no-shows with regard to the October 1 student count. The district SIS coordinator reviewed this information with school principals and office staff at the beginning of the school year. The procedures used by the district, however, to check the accuracy of the enrollment information and to consolidate

and transmit the data to DOE are not in writing. Putting these procedures in writing would help ensure consistency across schools in the district and from school year to school year.

A new control that has been put into place is that, starting this year, principals and teachers must sign the class rosters, attesting to their accuracy, after corrections have been made. Schools collect enrollment data and submit them to the district. The district computer system also has several error checks to catch discrepancies in enrollment data. The district staff follows up with the schools to correct any errors detected.

Orleans. The Orleans district has several controls to help ensure the accuracy of the October 1 student counts. Most secondary schools submit student information using database software. Most elementary schools still use manual student enrollment forms. We found that the two schools in our sample that used computer-transmitted enrollment data had fewer errors than the sample school that transmitted data on manual enrollment forms. In addition, Orleans has an MFP support staff that helps correct SIS and district data by auditing student counts and resolving DOE and district error reports with the schools. The district also requires that schools take daily head counts beginning the first day of school until October 1. These counts are reconciled at the district with enrollment information on the database. We found that some duplicate names resulting from keypunch errors were not purged from the district database. Duplicate student names are placed on an inactive status and kept on the district database until all relevant student data (e.g., grades) are merged into the correct student records. After that, the duplicate names are deleted.

Ouachita. Although the district uses the SIS User's Guide provided by DOE, it does not have written procedures for some aspects of the enrollment data collection process they use. Written procedures would help the district provide reliable information to DOE. However, the district does have several controls in place. Schools collect the enrollment data and submit them electronically to the district. The district's computer program that extracts SIS data to submit to DOE has built-in error checks. These error checks will not accept incorrect data. For example, the system will not accept numbers in a character field. Also, since the database is online, corrections made to the data are automatically updated on the system. When the extraction program completes an error-free extract, the data are transmitted to DOE. This process of error checking, extraction, and transmittal is routinely done, but the process is not formally in writing.

Another control is that at the beginning of the year, the district provides training on collecting and entering attendance and enrollment information into the district's computer system. This training is presented to school office staff. Training is also provided informally for school office staff hired during the school year. Written procedures, however, would reinforce this training and help standardize practices among the district's schools.

Pointe Coupee. The lack of a district policy on how to handle no-shows for enrollment purposes is a control weakness. The district also does not monitor or enforce schools' adherence to the district's excessive absenteeism policy. The policy calls for removal from the rolls of high school students above the compulsory attendance age (16) who have

accumulated 10 unexcused absences during a semester. The district has no excessive absenteeism policy for students under age 16. However, the district's compulsory attendance age of 16 is not consistent with DOE's policy or state law [R.S. 17:221(A)], which is age 17 without parental consent.

Also, human error or problems with the district's student data software, Principals Administrative Management System (PAMS), can result in students being erroneously included in or excluded from the October 1 student count. This is the second year the district has used PAMS. However, the district has a control in place to identify possible duplicate students through weekly audits of student data at the school and district levels. School and district personnel work together to resolve problems before data are transmitted to DOE.

St. John. We did not identify any major control weaknesses in the St. John Parish School District that would significantly impact the October 1 student count. The district is online with all schools and provides inservice training at each school on how to enter data into the mainframe. St. John also distributes class verification lists to all homeroom teachers during the October 1 data collection period. These lists are used for verification of October 1 enrollment data. Each teacher must affirm the accuracy of these lists by signing his or her name.

St. Landry. According to the St. Landry Parish SIS Coordinator, the district verifies student enrollment by conducting "live body" counts every Friday in the months of August and September. This control helps ensure the integrity of the October 1 student count. However, St. Landry has a policy of not dropping students who attend only a few days of school. This could be seen as a weakness in controls because students who really should not be included in the October 1 student count could be included.

According to the SIS Coordinator, St. Landry has implemented a system to deal with duplicate students, multiple enrollments, and students with the same ID number. St. Landry's system does not allow a school to enroll a student if that student is already enrolled at another school in the district. Also, St. Landry provides user guides to the schools to assist them in entering and transmitting data. However, the user guides are not user-friendly. If school personnel are unable to understand the technical instructions in the user guides, then SIS data may be erroneously entered or the proper data submission protocols may not be followed.

MFP Audit Process

DOE's internal MFP auditors conduct audits of October 1 student counts after the final data submission by districts to DOE. This audit generally occurs in the spring. The MFP auditors select a random sample of at least two grades in two schools for each school district. The auditors then select a sample of the students included in the October 1 student membership count and review supporting documentation on each of these students. This documentation includes enrollment/registration documents, social security cards, daily attendance records, and gain and loss records. The auditors will determine if any students should be deleted from the October 1 membership count. If students are incorrectly included in the October 1 count, the

auditors will adjust that district's funding. The DOE MFP auditors also review students listed on the multiple enrollment, duplicate student, and students with the same ID reports. More information on student counts and the MFP audits is included in our Financial and Compliance Audit Division's report to be issued in January.

While DOE has an MFP audit section and several other controls to help ensure accurate reporting of October 1 student counts, we did find some students who were incorrectly included in or excluded from the October 1 count. Our general findings related to the October 1 student counts are explained below. Our findings on student counts which are specifically related to no-shows and excessive absences follow the general findings.

Student Counts

General Results. In eight of the school districts we examined, we randomly selected three schools (1 elementary school, 1 middle school, and 1 high school) and five classes within each of those schools to conduct detailed work. In the ninth district (East Baton Rouge), which we used to conduct our pilot work, we sampled 51 classes in three schools. In total, we sampled 171 classes in 27 schools in the nine school districts. Our work in this area involved comparing teachers' roll books to class rosters and other documentation, as well as other procedures, to determine if the students in these classes were appropriately included in or excluded from the October 1 student count used for MFP funding purposes.

Calcasieu. We did not identify any additional errors in the October 1 student count for this district other than those discussed under the no-show and excessive absence sections of this report. Refer to those sections for further information.

City of Monroe. According to information provided by a district official, 11 students who lived within the City of Monroe School District boundaries enrolled in a Ouachita district school at the beginning of the 1998-99 school year. Because the City of Monroe School District is located in the middle of the Ouachita Parish School District, this situation may occur more frequently than in other districts. Once discovered, the 11 students were transferred back to the City of Monroe School District. However, the transfers were not made until after October 1, 1998. Thus, these 11 students were not included in the October 1 student count for the City of Monroe.

According to officials from both districts, this type of problem is not as troublesome as it was in the past. They said that both districts are working to find ways to alleviate this type of problem by developing more specific policies to address this situation.

East Baton Rouge. We found a total of seven students who were incorrectly included in the October 1 student enrollment count. These students dropped before October 1 and should not have been included in the final October 1 count. We also found that seven students were erroneously excluded from the October 1 count. All of these students enrolled before October 1 and should have been included in the October 1 count. Finally, we found one

student who was listed twice in the October 1 count. This student had the same name and date of birth, but different ID numbers.

Jackson. We did not identify any additional errors in the October 1 student count for this district other than those discussed under the no-show and excessive absence sections of this report. Refer to those sections for further information.

Orleans. During our fieldwork, we identified seven students who were incorrectly included in the October 1 student enrollment count. Four of these students had dropped before October 1. Another one was included in the October 1 count because the teacher failed to turn in the necessary drop form. Finally, two of the students had duplicated names in the October 1 student count. We brought these seven students to the attention of district personnel. After we completed our fieldwork, we checked and found that all of these students had been dropped from the October 1 count.

Ouachita. We did not identify any additional errors in the October 1 student count for this district other than those discussed under the no-show and excessive absence sections of this report. Refer to those sections for further information.

Pointe Coupee. We identified two errors related to the October 1 student enrollment count in this district. One student withdrew from school on September 16 and should therefore not have been included in the October 1 count. The other student was not included in the October 1 count; however, he was an active student and had been active at the time of the October 1 count, thus he should have been included.

St. John. We did not identify any additional errors in the October 1 student count for this district other than those discussed under the no-show and excessive absence sections of this report. Refer to those sections for further information.

St. Landry. We did not identify any additional errors in the October 1 student count for this district other than those discussed under the no-show and excessive absence sections of this report. Refer to those sections for further information.

RECOMMENDATIONS

1. Because the process of identifying and accurately reporting students enrolled as of October 1 is cumbersome and time consuming, we recommend that DOE consider using other means on which to base MFP funding to schools. Some suggestions to consider are to:

    - Use the audited October 1 student count from the previous school year to calculate the current year's MFP funding per student
    - Use the student count that is done in May of the previous school year to compute the current year's MFP funding per student

- Use a system whereby funding per student follows the individual student on a pro-rata basis (i.e., the money goes where the child goes)
- Provide funding based on average daily attendance or average daily membership of each school
- Provide funding based on school demographics other than student counts (such as number of teachers, number of classes taught, etc.)

2. To supplement the work done by DOE's internal MFP auditors, DOE should consider requiring external auditors to validate student counts used for MFP funding purposes.
3. DOE should implement its proposed system that will have the capability of flagging students enrolled in two districts at the time the second enrollment is entered into the district's system. This should help alleviate the possibility of funding students twice.
4. The districts should purge all duplicate names and/or keypunch errors from their databases after all necessary updates are made.

No-Shows

We found that there is no overall state law or formal DOE policy regarding when to drop no-show students from the enrollment count. No-shows are students who are included in a school's enrollment because they were enrolled at the school the previous year, but they have not shown up for school on any day in the current school year. The only guidance DOE gives the districts on how to handle no-shows is in the SIS User's Guide. This guidance is included in a definition of one of the data entry codes. The definition states that students who do not return to school from the previous year must be exited on or before October 1. We learned that most districts were not aware of this definition, as evidenced by Exhibit V-1 on the following page. Since there is no formal state policy on no-shows, the various districts may be dropping no-show students inconsistently. Some districts may not be dropping them at all. As a result, some districts may receive MFP funding for students who do not attend while others may not.

We found that five of the nine school districts we examined do not have a formal, written, districtwide no-show policy. Districts that do have no-show policies differ on the time frame allowed before dropping no-show students. Exhibit V-1 on the following page summarizes each district's no-show policy.

EXHIBIT V-1
Summary of District No-Show Policies

DISTRICT	NO-SHOW POLICY
Calcasieu	Each school has its own policy. The district has no overall policy.
City of Monroe	No formal written policy exists; however, the informal policy is that each student who is a no-show is contacted by the school to encourage him or her to attend. The district advises schools to drop no-shows after 10 days of absences.
East Baton Rouge	No policy.
Jackson	Each school submits a list of no-shows by September 2 to the district. The school resubmits this list with information indicating the current location of these students by September 16. Teachers should drop no-show students from grade books after 10 days.
Pointe Coupee	No policy.
Orleans	The district requires that all no-shows be reported and dropped by September 14.
Ouachita	No-shows are counted for up to four weeks and then dropped.
St. John	No-shows are dropped by the 10th working day after the beginning of school.
St. Landry	According to the supervisor of Child Welfare and Attendance, students above the compulsory attendance age (17) are dropped after two weeks. Not a written policy.

Source: Prepared by legislative auditor's staff using data from the districts.

Personnel from one district (St. John) said that they were hesitant to drop students who were under 17 because state law requires parental consent to drop minors. We reviewed this law [R.S. 17:221(A)(1)] and found that it requires parents (or guardians) to send children between ages 7 and 17 to school. However, it does not require students to be maintained on the student enrollment count for MFP funding purposes. BESE's Handbook for School Administrators (Bulletin 741) and state law [R.S. 17:221(E)] state that a student between the ages of 16 and 17 years of age can withdraw from school prior to graduation with written parental consent. Therefore, no-shows can be dropped from the October 1 student enrollment count used for MFP purposes.

Our individual findings on the no-show issue are summarized by district as follows.

Calcasieu. No students in our sample who may be classified as no-shows were included in the October 1 student enrollment count.

City of Monroe. We did not find any no-show students who were included in the final October 1 student enrollment count.

East Baton Rouge. We found a total of 28 students who were no-shows and were dropped from the schools' enrollment counts after October 1. We indicated to the district that these students should not be included in the October 1 count since they had never attended school. We saw that the district subsequently dropped most of these students from the final October 1 count. However, 5 of these 28 no-shows were still incorrectly included on the October 1 count as of December 14, 1998. The district stated that it has never received guidance from DOE on when to drop these students. For some of these students, the schools may not have sent the proper paperwork to the district to drop these students.

Jackson. We did not find any no-show students who were incorrectly included in the final October 1 student enrollment count.

Orleans. We did not find any instances where no-shows were included in the October 1 student count. Orleans requires that all no-shows be reported and dropped by September 14.

Ouachita. During our fieldwork, we identified two no-shows who were included in the October 1 student count. We later examined the final, updated printout of the October 1 count to determine if these no-shows had been deleted from the count. We found that one of the students had been deleted, but the other student remained in the count. After discussing the second student with district personnel, we discovered that she actually was enrolled in one of the district's schools, but had appeared as a no-show because of a data entry error resulting in an incorrect loss code. Thus, she was correctly included in the October 1 count.

Pointe Coupee. We found no cases where no-shows were included in the October 1 student count.

St. John. We did not find any instances where no-shows were included in the October 1 student count. St. John requires that all no-shows be dropped by the 10th working day after school begins.

St. Landry. We did not find any no-shows in St. Landry who had been incorrectly included in the October 1 student count.

RECOMMENDATION

5. BESE and DOE should develop a formal policy on when to delete no-shows from the districts' enrollment counts. Implementing and clearly communicating such a policy will help ensure that all districts drop no-show students consistently.

Excessive Absences

We found that there is no overall state law or DOE policy regarding what constitutes excessive absences or when to drop students with excessive absences from the enrollment counts at the schools. BESE's Bulletin 741 refers to absences relative to receiving grades. This bulletin states that high school students must be in attendance a minimum of 80 days a semester or 160 days a year and that elementary students must be in attendance a minimum of 160 days a year to be eligible to receive grades. This bulletin also requires that schools report all unexcused absences to each district's Child Welfare and Attendance office. Child Welfare and Attendance is responsible for investigating violations of the compulsory attendance law (R.S. 17:221).

R.S. 17:221 mandates that each school develop a system to notify a student's parents when that student has been absent five days in a semester or ten days in a year. This law requires that schools contact the parents verbally or in writing. Some of the districts use the Child Welfare and Attendance office to fulfill the requirements of this statute. These districts notify Child Welfare and Attendance once a child had been absent five days. However, most of the districts we examined do not have an excessive absence policy that includes a specific time frame for dropping such students.

Since DOE and state law do not define excessive absences, the districts have no guidance on what constitutes excessive absences or when to drop students with excessive absences. For example, Orleans drops students who have 20 consecutive absences as of their last day of attendance. However, some other districts continue to include students in the October 1 student count even though they attended only one or two days of school. Each district's findings on excessive absences are summarized below.

Calcasieu. We found two students in our sample who were included in the October 1 student count despite being absent at least nine consecutive days before the October 1 student count. The school did not drop these students because the district does not have a policy regarding dropping students who are excessively absent. This demonstrates the need for a policy regarding the enrollment status of students who are excessively absent. After this finding was communicated to district officials, we were informed that the Assistant Superintendent of Curriculum and Instruction will draft a policy regarding students who are excessively absent and that the policy will be distributed to all school principals.

City of Monroe. We identified 21 students who had 10 or more absences. We found that in the majority of the cases, there was no pattern to their absences. That is, their absences were sporadic. We did find that one of these 21 students had a pattern to her absences. This student attended school at the beginning of the year but stopped attending in early September. Since the district does not have a written policy on how to handle students with excessive absences, it is questionable as to whether any or all of them should be included in the October 1 student count.

We also found that the district is not notifying parents in a timely manner after students have accumulated numerous absences. The district policy is to send letters after students accumulate 10 absences for elementary schools and 5 absences within a semester for secondary schools. The number of absences identified on the initial letters sent ranged from 10 to 24 days for secondary schools indicating that these schools are not sending the letters out timely. The letters from the elementary school listed absences ranging from 11 to 15 days. According to district personnel, they are in the process of developing a written policy relating to student attendance.

East Baton Rouge. We did not find any students who had numerous absences according to the district policy. However, we did find that East Baton Rouge's mechanism for contacting parents regarding absences is not always used. East Baton Rouge requires schools to contact Child Welfare and Attendance by sending in a form when a child has five unexcused absences. We found that many students with five unexcused absences did not have forms on file at the school or at the Child Welfare and Attendance office.

Jackson. We found two students with numerous absences who were included in the October 1 student count. These students stopped attending school and accumulated several consecutive absences. They were not attending school on October 1, but they were included on the final October 1 student count.

After further review, we found that one of these student's last day of attendance was in September, but the student dropped effective October 5. The other student was originally classified as a no-show and was dropped from the rolls on September 2. However, the student re-enrolled on September 23 but continued to be absent every day thereafter. Since neither the district nor DOE has a policy on what constitutes excessive absences or when to drop students with excessive absences, it is questionable as to whether these two students should have been included in the October 1 student count.

Orleans. We found one student who had excessive absences but was still included on the October 1 count. This student's absences began before October 1. The student only attended school one or two days at the beginning of the year. According to the Student Data Programmer, students with 20 consecutive absences should be dropped as of the last day of attendance. Therefore, this student's drop date should have been before October 1, and the student should not have been included in the October 1 student count. The district's MFP coordinator stated that she will follow up on this student.

Ouachita. We found one student whose last day of attendance was in August, but who was not dropped from the rolls until December. Another student was dropped on October 2 after having been absent for a total of 29 out of 35 days. District officials stated that they cannot drop students under 17 years of age without parental consent. This can mean that students who stop attending school in August or September remain on the rolls and get counted in the October 1 student counts. When students are eventually dropped, the district should make the effective date of the drops be the students' last day of attendance.

Pointe Coupee. The district's policy calls for removal from the rolls of high school students above the compulsory attendance age who have accumulated 10 unexcused absences during a semester. Two students in our sample high school were in violation of this policy before October 1, yet were included in the October 1 student count. These two students accumulated 10 unexcused absences as of September 4, 1998, and September 22, 1998, respectively, and were above what the district considers to be the compulsory attendance age. However, the district's compulsory attendance age is not consistent with DOE's policy or state law [R.S. 17:221(A)].

St. John. We identified three students who had numerous absences but were included in the October 1 student count. While the district does not have an explicit excessive absence policy, these three students only attended school one or two days at the beginning of the school year. Therefore, it is questionable as to whether these students should have been included in the October 1 student count. We spoke with the Child Welfare and Attendance supervisor regarding these students, and she said that she would drop one student since he was 17. She said that the other two students were minors and required parental consent to drop. We later saw that she did drop the student who was 17 and removed him from the October 1 student count. However, the other two students were still included in the October 1 student count.

St. Landry. We found three students from one high school who had numerous absences before October 1. One student had attended school sporadically (i.e., once or twice per week). Another student had 10 absences before October 1. The third student enrolled on September 1, only attended school two days, but was not dropped from the school's rolls until October 9. As of December 14, 1998, she was still included in the October 1 student enrollment count.

RECOMMENDATIONS

6. BESE and DOE should review relevant state laws and district policies and determine whether to develop a statewide policy on dropping students with excessive absences from official enrollment counts used for MFP purposes. If BESE and DOE find that it is appropriate to develop such a policy, we recommend that the policy include the following provisions:

    - A standard definition of what constitutes excessive absences
    - A standard time frame for all referrals to be made to district Child Welfare and Attendance offices
    - A standard time frame for Child Welfare and Attendance offices to investigate and resolve cases of excessive absences
    - A standard time frame for dropping students from the rolls with excessive absences that remain unresolved by Child Welfare and Attendance
    - The types of extenuating circumstances that will be acceptable

7. Pointe Coupee should amend its policy to conform with DOE policy and state law [R.S. 17:221(A)] regarding the compulsory attendance age.

Attendance Record Keeping

Overall, we found that records of student attendance in the nine school districts we examined are not accurate. In each district, we compared the teachers' roll books to attendance records in the school and/or district offices to determine if student attendance was correctly reported. In all nine districts, we found significant discrepancies among these sources of information.

According to DOE's MFP audit manual, the teacher's roll book is the preferred source for documenting attendance since it is more reliable. However, in many cases, we had trouble deciphering the notations in the teachers' roll books. In addition, we found many discrepancies between teachers' roll books and other attendance reports the teachers had prepared, thus we could not tell whether the roll books were actually reliable.

It is critical that schools report accurate and reliable attendance information. This is because attendance is included as an indicator in Louisiana's new School Accountability Plan. This plan proposes to reward schools for their scores in various areas such as test scores, attendance, and dropout rates. If schools do not improve their attendance reporting, they could be penalized under the new accountability plan for having poor attendance.

Some of the specific problems we identified with attendance record keeping are as follows:

- Some teachers did not record complete attendance data in their roll books.
- Some teachers did not record attendance in their roll books at all. Instead, they tracked attendance using attendance cards or lunch sheets.
- Some teachers were not using the standardized attendance markings in their roll books as required by their district. Other roll books were difficult to understand because they contained many mark-outs, illegible markings, and confusing dates.
- Some teachers failed to turn in their scantron sheets for particular time periods. These scantron sheets are used in some districts to transmit attendance data from the schools to the district office. This is especially important in districts such as Orleans, where the district office records students as being absent for the entire quarter if the scantron sheets are not filled out. Doing this could artificially inflate absenteeism in that district.
- Some excused absence information did not make it from the teachers to the school office.
- Some students who were originally recorded as absent came in late, but the teachers did not change their absence markings to tardy markings in the roll books.

- In some cases, the attendance clerks at the schools did not accurately keypunch attendance data into the computer system, resulting in inaccurate data being transmitted to the district.
- In some cases, the attendance clerks at the schools did not fill out and enter the scantron sheets used to transmit attendance data to the district office.

RECOMMENDATION

8. DOE should require, and the districts should ensure, that all teachers maintain neat, complete, and accurate records of attendance in their roll books. This may include requiring all districts to use standard markings to record attendance in the roll books. It may also be helpful for teachers and office staff at the schools to receive instructional training on proper attendance reporting procedures. In light of the state's new School Accountability Plan, it is important to ensure that all parties understand the importance of recording attendance accurately.

What are the class sizes and student-to-teacher ratios in each of the sample classes observed in the nine school districts?

We found that the class size in 8 of the 171 classes we observed (4.7%) exceeds the limit set in BESE Bulletin 741. Five of the classes that exceeded the limit were in Orleans, two were in St. John, and one was in East Baton Rouge. In addition, we found a wide range of student-to-teacher ratios in the classes we observed. For instance, the student-to-teacher ratio in a physical education class in Calcasieu was 40:1, while the student-to-teacher ratio in a "law studies" class in Jackson was 1:1. We also calculated ratios of students-to-teachers-plus-classroom aides because many classes had aides who assisted the teachers. Appendix C shows the class sizes and student-to-teacher ratios for the K-3 classes we observed. Appendix D lists the class sizes and student-to-teacher ratios for the 4-12 classes we observed.

Standard 2.038.01 of BESE's Bulletin 741 sets the maximum class size for K-3 classes at 26 students and the maximum class size for 4-12 classes at 33 students, except in certain activity types of classes. Standard 2.038.02 sets the maximum class size for Health and Physical Education classes in grades K-8 and in Health and Physical Education I and II classes at 40 students.

R.S. 17:151(B) mandates that the districtwide student teacher ratio for grades K-3 cannot exceed 20:1. However, the statute does not provide a districtwide student-to-teacher ratio for grades 4-12. In addition, since the K-3 ratio is set on a districtwide basis, it does not address the maximum ratio allowable in each individual class.

Class sizes and student-to-teacher ratios generally vary depending on the type of class. Special education classes are generally smaller in size than regular classes. In addition, special education classes usually have lower student-to-teacher ratios because they often include

teachers' aides or other paraprofessionals. Physical education classes are generally larger in size and have higher student-to-teacher ratios.

Our SREB companion report discusses other states' requirements regarding student-to-teacher ratios and class sizes. Most SREB states mandate certain class sizes or ratios through state law, department policy, or other standards. Refer to the SREB report for further information on these issues.

RECOMMENDATION

9. If maximum class size and student-to-teacher ratios are not mandated in law as described in the Matters for Legislative Consideration below, BESE and DOE should consider the merits of implementing policies that address these issues.

MATTERS FOR LEGISLATIVE CONSIDERATION

1. The legislature may wish to mandate maximum class sizes in statute to supplement BESE's policy (Bulletin 741) on this issue.
2. The legislature may wish to amend R.S. 17:151(B) to mandate maximum student-to-teacher ratios on a per class basis as opposed to a districtwide basis.

Section VI: Free and Reduced-Price Meals

How many and what percentage of students qualify for free and reduced-price meals in the nine school districts examined?

According to records maintained at the districts, as of October 1, 1997, the percentage of students who qualified for free and reduced-price meals ranged from 41.24% in the Ouachita district to 79.37% in the Pointe Coupee district. Exhibit VI-1 below summarizes the number and percentage of students qualifying for free or reduced-price meals among the nine school districts we examined.

Exhibit VI-1
Number and Percentage of Students Who Qualified for Free or Reduced-Price Meals
As of October 1, 1997

	Number of Students Who Qualified	Total Student Enrollment	Percent of Student Enrollment Who Qualified
Calcasieu	14,133	33,565	42.11%
City of Monroe	8,012	10,542	76.00%
East Baton Rouge	35,888	56,126	63.94%
Jackson	1,506	2,812	53.56%
Orleans	63,820	81,030	78.76%
Ouachita	7,247	17,571	41.24%
Pointe Coupee	2,732	3,442	79.37%
St. John	4,701	6,549	71.78%
St. Landry	12,534	16,613	75.45%

Note: Figures for the Number of Students Who Qualified are unaudited. Figures for the Total Student Enrollment are the adjusted membership counts as reviewed by DOE's MFP auditors.

Source: Prepared by Legislative Auditor's staff using data collected at the school districts and DOE.

Criteria Used to Define "At-Risk" Varies Among SREB States

Louisiana considers students who qualify for free and reduced-price meals to be at risk. The USDA publishes annual adjustments to the Income Eligibility Guidelines used in determining eligibility for free and reduced-price meals. By law, these guidelines are adjusted each July 1 for schools, institutions and centers participating in the Free and Reduced-Price Meals Program. The guidelines in Exhibit VI-2 are in effect from July 1, 1998, through June 30, 1999. Alabama, Mississippi, South Carolina, and Tennessee also identify students who receive free and reduced-price meals as at risk. Other SREB states, like Florida and Georgia, identify at-risk students as those students who require special services such as alternative schools or bilingual education. Our companion SREB report discusses the criteria other SREB states use to determine which students are at risk.

Exhibit VI-2

Income Eligibility Guidelines for the Child Nutrition Programs, School Year 1998-1999

(Effective from July 1, 1998, to June 30, 1999)

Household size	Federal Poverty Guidelines			Reduced Price Meals - 185%			Free Meals - 130%		
	Annual	Month	Week	Annual	Month	Week	Annual	Month	Week
48 CONTIGUOUS UNITED STATES, DISTRICT OF COLUMBIA, GUAM AND TERRITORIES									
1	8,050	671	155	14,893	1,242	287	10,465	873	202
2	10,850	905	209	20,073	1,673	387	14,105	1,176	272
3	13,650	1,138	263	25,253	2,105	486	17,745	1,479	342
4	16,450	1,371	317	30,433	2,537	586	21,385	1,783	412
5	19,250	1,605	371	35,613	2,968	685	25,025	2,086	482
6	22,050	1,838	425	40,793	3,400	785	28,665	2,389	552
7	24,850	2,071	478	45,973	3,832	885	32,305	2,693	622
8	27,650	2,305	532	51,153	4,263	984	35,945	2,996	692
For each additional family member add	+2,800	+234	+54	+5,180	+432	+100	+3,640	+304	+70

Source: The Federal Register Notice published March 16, 1998, (63 FR 12719) is the official version of the Income Eligibility Guidelines.

Louisiana provides additional MFP funding to school districts for each student determined to be at risk. Like Louisiana, half of the SREB states we researched in our SREB companion report calculate funding based partly on the free and reduced-price meals criterion. However, this approach may not be the best. This is because in the school districts we examined, we found that many students initially identified as eligible for benefits later had their benefits terminated after the districts verified information reported on their applications. These students will still be funded as at-risk students since DOE's SIS database is not updated to reflect these denials.

Summary of Regulations for Free and Reduced-Price Meals

Code of Federal Regulations (CFR). 7 CFR 245 provides regulations on determining eligibility for free and reduced-price meals. DOE's policies, as outlined in its Policies of Operation for Food and Nutrition Programs, are drawn from the federal regulations.

The federal regulations require that the application process be completed no later than 30 operating days from the first day of school. The regulations also say that each application must include the names of all household members, the income and source of income received by each member, and the signature and social security number of an adult household member. If a household receives food stamps or Aid to Families with Dependent Children (now called Temporary Assistance to Needy Families or TANF), the case number can be included on the application in lieu of a social security number or other identifying information. School officials determine eligibility based on the income information reported on the applications. Applications with food stamp or TANF numbers are categorically eligible for free meal benefits and do not require income information. Students can also be approved through direct certification. This process matches students in DOE's SIS database to students in food stamp households. Students who are directly certified do not need to be verified.

In addition, the federal regulations say that by December 15 of each year, school officials must verify a sample of free and reduced-price meal applications on file as of October 31. School districts may select applications using either random or focused sampling. Random sampling consists of verifying a minimum of the lesser of 3% or 3000 applications. Focused sampling consists of verifying a minimum of the lesser of 1% or 1000 of total applications selected from non-food stamp households claiming monthly income within $100 or yearly income within $1,200 of the income eligibility limit for free or reduced-price meals plus one-half of one percent (.5%) or 500 applications of food stamp households that provide food stamp case numbers in lieu of income information. School districts may choose to verify all applications instead of just a sample. However, the regulations say that verification cannot delay application approval. The regulations also say that sources of information for verification may include written evidence such as pay stubs and letters from employers, collateral contacts such as employers and social service agencies, and agency records. Households deemed ineligible as a result of the verification process or that do not cooperate with verification efforts will have their benefits reduced or terminated, according to the federal regulations.

7 CFR 210.26 says that whoever embezzles, willfully misapplies, steals, or obtains by fraud any funds, assets, or property provided under this part of the value of $100 or more shall be fined up to $1,000, be imprisoned for up to five years, or both. However, the CFR does not require schools or school districts to follow up on applications for which benefits were terminated based on verification results to determine if embezzlement, misapplication, theft, or fraud has occurred.

USDA Guidelines. According to the United States Department of Agriculture (USDA) Food and Nutrition Services Eligibility Guidance for School Meals Manual, 100% of all applications may be sampled for verification. This agrees with what the federal regulations allow. The guidelines also state that the sample size depends on the number of paper applications, not the number of students represented by those applications. (Some applications are for more than one child.) In addition, the guidelines state, as do the federal regulations, that samples should be drawn from approved applications on file as of October 31. However, the guidelines allow samples to be drawn before October 31 and the results of those samples to be projected to October 31. For example, a district could conduct the verification process in August or September before the October 1 student count. The verification would then have to project the results of the sample to October 31 to meet the verification guidelines.

The USDA guidelines also say that school districts may require households to provide information to verify eligibility at the time of application. However, these guidelines caution that they "**must not** allow verification efforts to delay the approval of applications; nor can schools disapprove applications based on information submitted for verification." From our discussions with district personnel, we determined that the districts do not require households to provide information to verify eligibility at the time of application. Although the districts do not verify eligibility at the time of application, they do conduct annual verifications of a sample of applications after the applications have been approved. According to district officials, the verifications are done to confirm whether or not the sample students are eligible to receive free or reduced-price meals.

Also according to the USDA guidelines, verification must include, at a minimum, confirmation of income eligibility or confirmation that the child is included in a currently certified food stamp household or receives TANF benefits. The guidelines also give the state discretion to confirm the following:

- Names of all household members
- Evidence of social security numbers for household members
- Signature of an adult member of the household

In our reviews of the districts' verification documentation, we determined that their verification process includes only the minimum required by the USDA. That is, the districts do not generally confirm all of the discretionary items listed above. For example, although federal requirements state than an adult member of the household must sign the application, the districts do not check to ensure that this occurs. As a result, there is a potential that

applications are not being filled out correctly or that all eligibility requirements are not being met.

District Procedures for Determining Eligibility

We reviewed the procedures for school year 1998-99 used at the nine school districts to determine eligibility for the free and reduced-price meals program. Although the districts' procedures for disseminating and approving applications are similar, there are some differences. Following is a summary of the procedures used at each district.

Calcasieu. District School Food Services personnel send applications to each principal at the beginning of the school year. The schools send an application home with each child on the first day of school. To apply for free and reduced-price meals, an adult member of the household must complete and sign the application.

After they receive the completed applications, the principals and assistant principals manually determine eligibility for free and reduced-price meals. According to the Director of School Food Services, the verifying officials are told that if they are suspicious of any application, the application can be included in the verification process, which is conducted later, in addition to those applications chosen randomly.

City of Monroe. On the first day of school, teachers at the various schools distribute applications to all students. The students are instructed to take the applications home and have an adult member of the household complete them. Once the applications are completed, the students bring them back to school. The applications are routed to the principals to determine eligibility. The principals verify that the applications are complete and check eligibility based on income and participation in the food stamp and TANF programs. After approving the applications, the principals notify the district of the approvals. The applications stay at each individual school. Finally, computer operators at each school input the free or reduced-price meal status of each student. According to district officials, each school's SIS computer terminal is networked with the district's database.

According to district personnel, there are not enough resources to directly certify students who belong to families that receive food stamps or TANF. In other districts such as Ouachita and Jackson, these students (depending upon when they become eligible) may receive letters of eligibility stating that such families are directly certified to participate in the school lunch program. Since these other districts receive this information electronically from other state agencies in advance, families need not provide this information.

East Baton Rouge. The School Food Service section at the district office mails multi-child applications to students' households at the beginning of the school year. Food service managers at each school collect the returned applications and send them to the district School Food Service section. The school food service managers do not make eligibility determinations, but they do ensure that all necessary parts of the applications are completed. The district School Food Service section scans the applications into the computer, and the

computer determines whether the applications are approved or denied. The computer prints out notification letters, which are sent to the managers at the schools to input into the school computers. Copies are also sent to the students' households.

School Food Service requires that parents or guardians sign the applications and provide their social security numbers if no food stamp or TANF number is provided. They accept applications with printed names since some applicants cannot sign their names.

Jackson. On the first day of school, teachers at the various schools distribute letters and applications related to free and reduced-price meals to all students. If a student belongs to a family that receives food stamps or TANF benefits, that student may be directly certified for participation in the free and reduced-price meal program. These students receive letters of eligibility instead of letters of application during the first day of school. Since the district receives this information electronically from other state agencies in advance, these families need not provide this information on food stamp eligibility.

Students who are not directly certified take home letters that explain the eligibility guidelines and how to apply for free or reduced-price meals. In addition, students take home the applications to be completed by an adult in the family. The students bring the completed applications back to their teachers, who route them to the cafeteria managers to determine eligibility. The cafeteria managers verify that the applications are complete and then enter the information into their computer. The school computers are programmed to determine which applicants meet the eligibility requirements for free or reduced-price meals. Once an applicant has been approved or denied, the cafeteria manager signs the application and sends it to the district office. Letters of approval are also sent to eligible households.

District personnel then check the application for the student's name and the presence of an adult's name and social security number. They also check to make sure the application is mathematically accurate. The district personnel enter the information into their student database.

Orleans. Orleans follows state and federal regulations regarding the free and reduced-price meal program. The district Child Nutrition Department uses single-child applications, and the application process is standardized across schools. Data collection at the schools on the number of free and reduced-price meals is not automated. School Food Service managers either use checklists of student names (for elementary grades) or take meal tickets (for secondary grades) instead. School personnel then keypunch the data in on a daily basis.

School personnel give each student an application for free and reduced-price meals. The schools require the students to take the applications home, have the parents or guardians fill them out and sign them, and return them by September 11. The district personnel approve or disapprove the applications based on the federal income guidelines.

Ouachita. On the first day of school, teachers at the various schools distribute letters and applications to all students. If a student belongs to a family that receives food stamps or TANF benefits, that student may be directly certified for participation in the free and reduced-price meals program. Students who are directly certified receive a letter of eligibility instead of a letter of application on the first day of school. Since the district receives this information electronically from other state agencies in advance, these families need not provide this information.

Those students who are not directly certified receive applications for eligibility. They take the applications home so adults in their families can complete and sign them. The students bring the completed applications back to the teachers, the cafeteria managers, or the principals. Cafeteria managers determine eligibility in all but two Ouachita schools. In those two schools, the principals approve applications.

The cafeteria managers or principals are given a checklist to verify that the applications are complete and then enter the information into their computers. The school computers then calculate eligibility and generate letters of approval for each eligible household. School personnel enter the information into the district's SIS database. According to district officials, each school's SIS computer terminal is networked with the district's database. The district's Child Nutrition Program staff recheck the calculations by hand.

Pointe Coupee. Students in Pointe Coupee receive free and reduced-priced meal applications during the first week of school. The applications are taken home by the students. Any adult in the household over the age of 18 can sign the applications.

The approval of free and reduced-priced meal applications is automated in Pointe Coupee. Food Service personnel at the district office input the data manually, and the computer determines eligibility. Food Service officials will flag applications for later verification if the information appears questionable.

St. John. The St. John district follows the state and federal guidelines regarding the free and reduced-price meals program. The district uses single-child applications, and the application process is standardized across all schools in the district. Each school counts the number of meals provided through the automated "Meals Accounting System." Under this system, each student who receives free or reduced-price meals presents his or her ID card, which contains a number to be input into the computer.

The schools give all students applications and require them to take them home to be completed by parents or guardians. The students are required to return the completed applications to the school. Each school has 30 days to send the applications back to the district so that they can be input into the district's mainframe computer. The district secretary adds up the sources of income and then inputs the data into the computer. The computer determines the eligibility status of the students according to federal income guidelines and generates standard form letters of approval or denial of benefits. For the first 30 days, students are on prior year status for meal payment, as allowed by federal guidelines.

St. Landry. In St. Landry, applications are disseminated to families during the registration process at the beginning of the school year. Parents or guardians are required to complete the applications and sign them. According to St. Landry officials, phone calls are made to the families as needed to request and clarify information.

According to the St. Landry district Director of Food and Nutrition, the district determines students' eligibility for free and reduced-price meals. Once the applications have been returned, district personnel feed them into a computer programmed with eligibility information. The program determines free, reduced, or denied status. Families may reapply for benefits at any time if there are changes in income or welfare status. However, before a new determination is made, the district requires proof of income.

District Procedures for Completing Verification Process

As previously mentioned, federal regulations call for verification of a sample of applications using either a random sample or a focused sample. Four of the districts we examined used the random sampling method in 1997, and five used the focused sampling method. In all nine districts, the verification process takes place several weeks after applications have been approved. If the income information on any sample application is found to exceed the limit, benefits should be reduced or terminated from that point forward. DOE does not modify the at-risk flags in its SIS database after the districts complete their verification process. Following is a summary of each district's verification process.

Calcasieu. This district's School Food Service personnel use the federal and state guidelines regarding verification of free and reduced-price meals status. Calcasieu uses the random sampling method. The district's School Food Service personnel go to the schools and randomly select 3% of the free and reduced-price meal applications. They send letters to the households selected for verification requesting that proof of income be provided within 30 days. They then verify eligibility by manually comparing the proof of income to the applications. They notify parents by letter of any changes in status that result from the income verification process. Parents have 10 days to request a hearing to appeal status changes. The verification process begins at the end of October of each school year. The deadline for appealing a reduction in status is December 15. According to the Director of School Food Service, resulting adjustments in students' eligibility status are only reported to DOE during the year-end SIS reporting. The only penalty is the loss of benefits.

City of Monroe. The City of Monroe district uses a random sample for its verification process. District personnel complete the verification process. After confirming the income of those families selected for verification, the district determines whether benefits should be continued, reduced, or terminated. Once the verification has been completed, the district updates its food service and student databases. Students can lose free or reduced-price meal benefits as a result of verification. Families that are denied future benefits can reapply that same year, but must provide income verification.

East Baton Rouge. In the East Baton Rouge Parish School District, School Food Service personnel are responsible for conducting verification. The verification process begins in November and lasts through December 15. The computer generates a focused sample of all applications on file as of October 31. School Food Service then mails notification letters to the households selected for verification to inform them what documents should be provided as proof of eligibility. The selected households must bring this proof to School Food Service within 10 days or benefits will be terminated.

Many students are terminated because of lack of response to income verification requests. Some of these students may be reinstated if proof of income is ultimately provided. The DOE SIS at-risk count is not updated to reflect students who are denied benefits as a result of the verification process. However, if the verification process were conducted earlier, it could be.

Jackson. Jackson Parish School District personnel use a random sample for the verification process. The sample is taken from the entire population of approved applications, which includes direct certifications. Once the verification process has been completed, the district updates its food service and student databases. Students can lose their status to receive free or reduced-price meals. Families who are denied benefits can reapply that same year, but they must provide proof of income when reapplying.

Orleans. The Orleans district conducts its annual verification process after the applications have been submitted and status has been determined. The district uses a focused sample method in the verification process. During the verification process, the computer selects the applications and generates letters of notification, which the district sends to the families that have been selected for verification. The district also sends other materials to the selected families, which instruct them on how to respond. These letters are sent to families who receive food stamps and/or TANF benefits, as well as to all households that must prove their income. If a household does not receive food stamps or TANF benefits, it is required to fill out a sheet identifying all adult household members with corresponding social security numbers.

Families have 10 days to respond to the notification letters. If a family does not respond, its children are terminated from the program. The family can respond at any time after the 10 days and be reinstated as soon as the district verifies its income.

The verification process must be completed by December 15. However, Orleans allows denied households that failed to submit the required supporting documentation to submit the documentation at any time after the December 15 deadline. If a household loses benefits as a result of the verification process, the family can reapply the following year.

Ouachita. The Ouachita Parish Child Nutrition Program staff uses a focused sample for its verification process. The district supervisor of the Child Nutrition Program verifies all of the sampled applications by hand. The district completes the verification and notifies schools of the results by November 21, well before the December 15 deadline required by

USDA guidelines. The schools then update both the food service and district student databases. Students can lose their status to receive free or reduced-price meals as a result of verification. Families that are denied can reapply that same year, but they must provide income verification when applying.

Pointe Coupee. Food Service personnel at the district level conduct the verifications. Verification is an automated process. When determining an applicant's income, the Food Service official does the calculation manually before inputting the data into the computer, instead of relying solely upon the computer to perform the calculation. Although the computer program determines an applicant's eligibility, the Food Service official checks the applicant's income against an eligibility chart before inputting the data into the computer.

The district uses focused sampling. In addition to verifying the required percentage of applications, Food Service officials include applications where the applicants did not cooperate with verification the prior school year. Officials also verify applications with questionable information. The verification process is usually completed in December.

St. John. The St. John district conducts the verifications using a random sample as outlined in federal regulations. The verification process has a due date of December 15; however, many applications are verified after that date. This is allowed by federal guidelines. We found that the verification results are done by hand in St. John and are difficult to follow. The numbers we reviewed were inaccurate in some cases.

St. Landry. The verification system in St. Landry lacks adequate controls to prevent ineligible students from receiving free or reduced-price meals. St. Landry uses a focused sampling plan to select applications for verification. This plan is limited by the small amount of applications sampled. According to the Director of Food and Nutrition, the sampling plan is not expanded if they find a large percentage of ineligible students.

The Director of Food and Nutrition performs verification of free and reduced-price meal eligibility at the district. She manually reviews the information to determine the eligibility of each student. The district uses multi-child applications. Therefore, information on the number of students in the population that are verified is not reported. According to the St. Landry Director of Food and Nutrition, all siblings on selected applications are verified.

St. Landry's verification results are not completed until December 15. Therefore, changes in free and reduced-price meal status resulting from the verification are not reflected in the October 1 student count used by DOE for MFP purposes.

Results of Verification Process

We reviewed the results of the 1997 verification process at each of the nine school districts. In each district, the benefits of several students were reduced or terminated after the verifications were completed. Many of the terminations were because families did not respond to requests for proof of income by the deadline. The benefits for these students could be reinstated later, however, if the families submit proper documentation after the deadline.

In St. John, we were able to determine the final number of students (including siblings of students selected in the sample) whose benefits were reduced, terminated, or had no status change after verification and after taking into account any students who were later reinstated. Benefits were reduced for 3 of the 48 students verified in St. John (6.25%). In addition, benefits were terminated for 8 of the 48 students verified (16.67%). Benefits remained the same for 36 of the 48 students verified (75.0%).[1]

In Ouachita, we were able to determine the final number of students (excluding siblings of students selected in the sample) whose benefits were reduced, terminated, or had no status change after verification and after taking into account any subsequent reinstatements. Benefits were reduced for 8 of the 65 students verified in this district (12.31%). In addition, benefits were terminated for 26 of the 65 students verified (40.0%). Finally, benefits remained the same for 31 of the 65 students verified (47.69%) in the Ouachita district.

For the other seven districts, we were not able to ascertain the final number of students whose benefits were reduced, terminated, or stayed the same after verification and any subsequent reinstatements. This is because of the way the districts keep their verification records. For instance, in Orleans, the number of students who were reinstated after being terminated for non-submission of proof of income was not readily available in a summarized format. However, based on the sample results from St. John and Ouachita, it is evident that a large number of students receiving free or reduced-price meals do not meet the eligibility requirements. Since only a small percentage of the total students receiving benefits are verified, there are probably many other students who are not verified but who are receiving benefits although they are ineligible. In summary, the risk for abuse in this program is high.

In all nine districts, we noted that no follow-up investigations were done on applications for which benefits were terminated based on verification results to determine if embezzlement, misapplication, theft, or fraud had occurred. As previously mentioned, however, the CFR does not require that such investigations be done.

Some statistics regarding the verification process in the nine school districts examined are shown in Exhibit VI-3 on the following page.

[1] It should be noted that one of the 48 students dropped from the district's enrollment during the verification process.

Exhibit VI-3
Statistics on 1997 Verification Process at Nine School Districts

District	Type of Sample	Total Applications Approved as of October 31, 1997 (includes income and categorically eligible)*	Total Applications Selected for Verification		Total Students Verified (includes siblings)**
			No.	Percent	
Calcasieu	Random	14,133	465	3.29%	N/A
City of Monroe	Random	8,358	253	3.03%	N/A
East Baton Rouge	Focused	31,368	285	.91%	476
Jackson	Random	1,547	65	4.20%	N/A
Orleans	Focused	48,218	432	.90%	1269
Ouachita	Focused	6,922	69	1.00%	N/A
Pointe Coupee	Focused	2,498	26	1.04%	47
St. John	Random	3,534	32	.91%	48
St. Landry	Focused	5,506	62	1.13%	111

*For all districts except Jackson, this total does not include directly certified applications because the districts are not required to verify directly certified applications. However, Jackson Parish includes directly certified applications in its sample.

** Total applications verified does not necessarily equate to total number of students verified because verification of a single application may involve more than one child (i.e., one application may involve all siblings in a family).

N/A: Not available

Source: Prepared by legislative auditor's staff from data collected at school districts.

No Adjustments Made to At-Risk Indicators on DOE's SIS Database

The school districts do not generally notify DOE of adjustments to students' free and reduced-price meal eligibility status that result from the verification process. DOE does not update the at-risk flags in its SIS database to reflect those changes. DOE's MFP auditors said that the at-risk flag is based on the total number of approved applications on file in October. Since the verifications are based on income levels during November and December, the verification process does not determine if the October eligibility status was correct. A DOE official said that it does not matter if students were found to be ineligible for benefits during the verification process in November and December because they could have been eligible in October. This is DOE's justification for not adjusting the at-risk flags in its SIS database to reflect the results of the verification process.

DOE's MFP auditors require that the school districts maintain supporting documentation for all students included in the at-risk student count in the SIS database. Required documentation includes the free and reduced-price meal applications, direct certification lists, and evidence of approval or denial of the applications. The MFP auditors select a sample of students from the at-risk count and review all supporting documentation for each selected student. The auditors then determine whether at-risk students should be added or deleted from the student count. The MFP auditors do not verify income or review the verification process. They only verify that each student in the sample has an approved application on file.

Because the at-risk flags are not adjusted on DOE's SIS database after the districts complete their verifications, there is a risk that the total number of students funded as at-risk is inflated. Additional MFP funding is provided for at-risk students as follows. The MFP formula provides a 17% weighted add-on to the district membership count. For example, according to records we reviewed, there were 35,888 at-risk students in East Baton Rouge Parish in 1997. This total multiplied by 17% increases the student membership count by 6,101 students. This figure is then multiplied by the per pupil amount, which was $2,929 for 1997, for a total at-risk weighted cost of $17,869,829. This averages out to approximately $500 in additional funding for each at-risk student in East Baton Rouge.

We found that many households selected for verification were denied benefits as a result of the verification. However, the at-risk flags in the SIS database are not modified to reflect students who are denied. Therefore, districts could be receiving at-risk funding for students who are not currently at-risk. In addition, since the districts only verify a small sample of total applications, there is a potential that many other ineligible students are receiving benefits.

Costs of Free and Reduced-Price Meals

Exhibit VI-4 on the following page provides the federal reimbursement rates for free and reduced-price meals per student for 1997-98. Students who receive free or reduced-price lunches also receive free or reduced-price breakfasts.

Exhibit VI-4 Federal Reimbursement Rates for Free and Reduced-Price Meals	
Meal and Status	**Reimbursement Rate**
Free Lunch	$1.71
Reduced-Price Lunch	$1.31
Free Breakfast	$1.045
Reduced-Price Breakfast	$0.7450
Source: Prepared by legislative auditor's staff using information on the School Lunch/Breakfast Claim for Reimbursement form.	

To estimate expenditures incurred for students whose benefits were canceled as a result of the verification process, we used two hypothetical examples. We calculated the amount of reimbursement a district would have received for a student who was originally identified as eligible for free lunch and breakfast but whose benefits were later canceled as a result of the verification process. We did the same calculation for a student receiving reduced-price lunch and breakfast. We chose the beginning of the school year (September 2, according to the 1997-98 EBR school calendar) as the beginning date for receiving benefits. This is because the federal regulations say that students can receive the same benefits as the previous year for 30 days. After 30 days, students will have to reapply for benefits. We chose December 15 as the date benefits were terminated since this is the deadline for verification. We made our calculations using the East Baton Rouge school calendar. We assumed that the two hypothetical students were in attendance every day. The results of our calculations are shown below.

A student eating **free meals** from September 2 to December 15 for a total of 69 days would have incurred the following expenditures:

Breakfast:	69 x $1.045 = $72.11
Lunch:	69 x $1.71 = $117.99
TOTAL	**$190.10**

A student eating **reduced-price meals** from September 2 to December 15 for a total of 69 days would have incurred the following expenditures:

Breakfast:	69 x $0.745 = $51.41
Lunch:	69 x $1.31 = $90.39
TOTAL	**$141.80**

The above figures are per student totals. The total reimbursement amount depends on the number of students who were receiving free or reduced-price meals but who were subsequently found to be ineligible.

RECOMMENDATIONS

1. The districts should consider requiring that documentation of income or proof of categorical eligibility is submitted at the time of application. This is allowable under USDA guidelines as long as the household has been notified that such documentation is requested. If the district requires this type of documentation however, it should also be careful to follow the guidelines and not delay the approval of applications.
2. The districts should consider conducting their verifications before October 31, as allowed by USDA guidelines, and project the results to October 31. If verifications were completed before October 1, the districts would have the information needed to communicate the correct number of "at-risk" students to DOE for MFP funding purposes. DOE could then update the at-risk flags on its SIS database for use in MFP funding calculations.
3. The districts should consider verifying a greater percentage of applications than the minimum required by the federal regulations. The USDA guidelines allow up to 100% of the applications to be verified. Verifying more applications would help show, to a greater extent, the problem of ineligible students receiving free or reduced-price meals.
4. All districts should require the use of direct certification in an effort to concentrate more time on verifying the applications on income guidelines.

MATTERS FOR LEGISLATIVE CONSIDERATION

1. Because of the potential impact on MFP funding per student, the legislature may wish to re-examine the use of free and reduced-price meals to identify students who are at-risk. A more focused approach to identifying students as at-risk may reduce overall MFP funding. Our SREB companion report contains further information on how other southern states identify at-risk students. If, however, the state continues to use free and reduced-price meals to define "at-risk" status of students, the legislature may wish to require that more stringent application and verification guidelines are implemented to ensure that adjustments to MFP funding are made properly. Having more stringent application and verification guidelines should also help minimize the potential for fraud and abuse.
2. The legislature may wish to consider implementing provisions in state law for penalties and restitution for people who submit false eligibility information on applications for free and reduced-price meals.
3. The legislature may wish to consider requesting federal authorities to review the current law, eligibility process, and verification process to make the free and reduced-price meal program less vulnerable to abuse.

Section VII: Student Testing

How did students in the nine school districts examined perform on 1997-98 standardized tests?

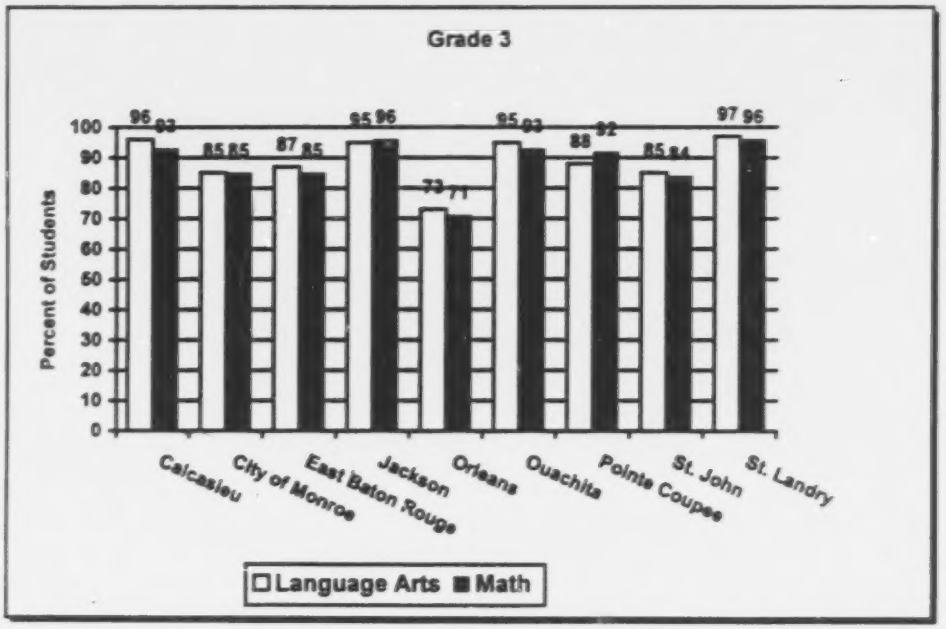
The Louisiana Educational Assessment Program (LEAP) measures pupil performance in relation to grade-appropriate skills, state curriculum standards, and national educational indices. LEAP consists of criterion-referenced tests and norm-referenced tests. Criterion-referenced tests measure a student's achievement in relation to grade-appropriate curricula-based performance standards. Norm-referenced tests measure a student's achievement in relation to the achievement of one or more large groups of students who took the same test.

Criterion-Referenced Tests (CRTs)

According to the LEAP 1997-98 Annual Report, CRTs were administered at the elementary level (grades 3, 5, and 7) and at the secondary level (referred to as the Graduation Exit Examination or GEE). Elementary students were tested in Language Arts and Mathematics. Secondary students were initially tested in three areas (English Language Arts, Mathematics, and Written Composition) in 10th grade and in two areas (Science and Social Studies) in 11th grade. Secondary students who do not attain the performance standards on the initial testing have the opportunity to re-take the examination components. In this report, we only report the results of the initial testing. Secondary students must pass all five components of the GEE to graduate.

Student performance is reported in terms of the percent of students who attain the state performance standard. Exhibit VII-1 shows bar charts of the percentages of students who attained the performance standard by grade level for the nine districts we examined. (See Appendix E for these scores in tabular format.)

Exhibit VII-1
Louisiana Educational Assessment Program
1997-98 Criterion-Referenced Test Results
Percent of Students Who Attained the State Performance Standard



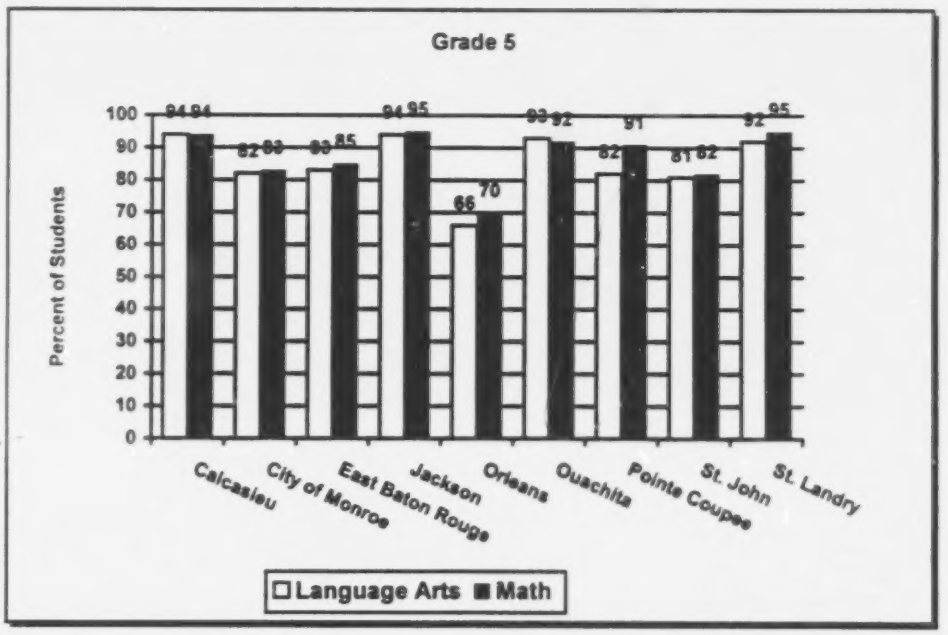
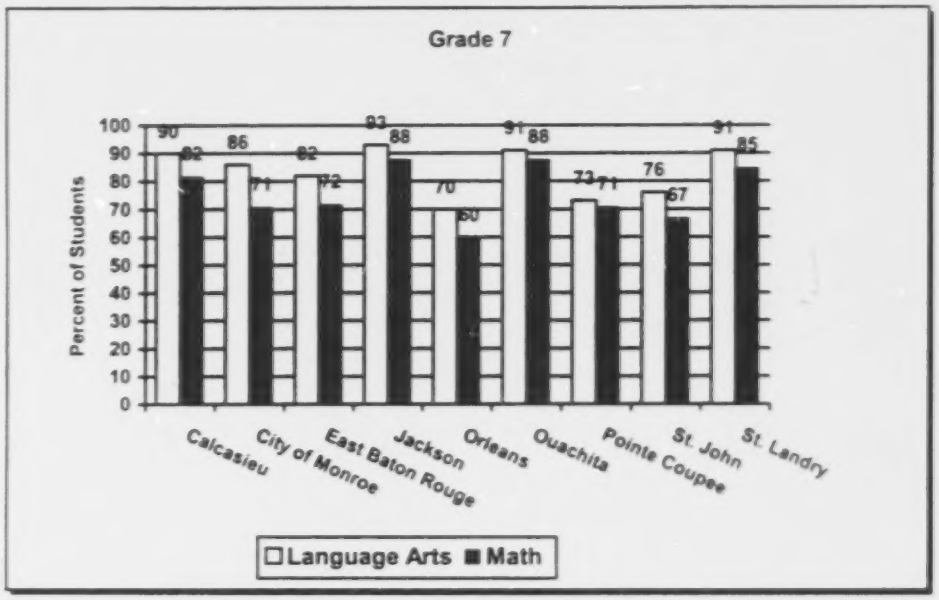


Exhibit VII-1 (Continued)
Louisiana Educational Assessment Program
1997-98 Criterion-Referenced Test Results
Percent of Students Who Attained the State Performance Standard



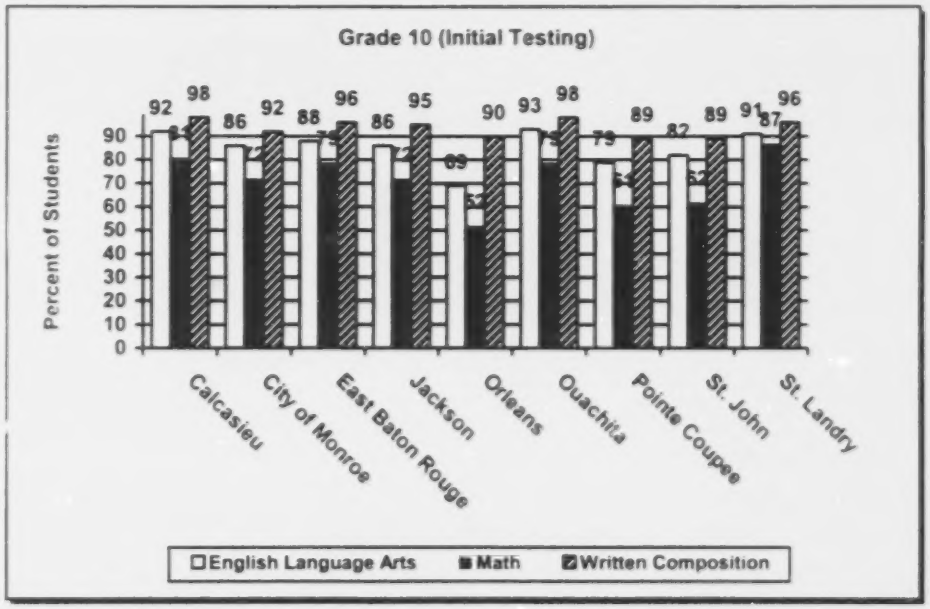
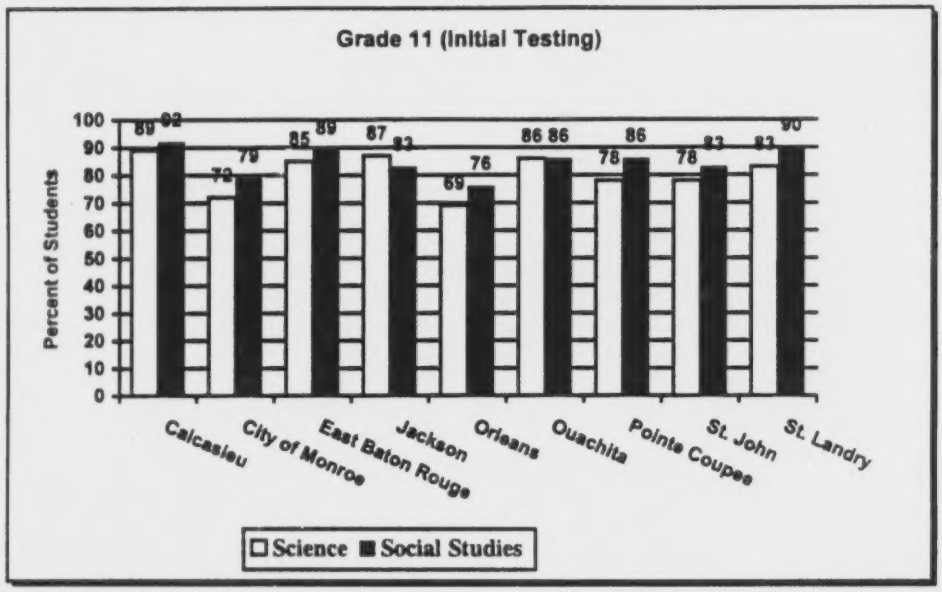


Exhibit VII-1 (Concluded)
Louisiana Educational Assessment Program
1997-98 Criterion-Referenced Test Results
Percent of Students Who Attained the State Performance Standard



Source: Prepared by legislative auditor's staff using data from the Louisiana Educational Assessment Program, 1997-98 Annual Report.

We noted considerable variability in student performance on the reported CRT scores at nearly every grade level and subject area tested in the nine districts examined. We noted the most variability in the percent of students attaining the state performance standard for Math in 10th grade. These figures range from 52 in Orleans to 87 in St. Landry. In addition, the test scores show that at least 89% of the students in each of the nine districts attained the state performance standard for Written Composition in 10th grade at the initial testing. Finally, the test scores show that Orleans students demonstrated the poorest performance at each grade level and in each subject area, except 10th grade Written Composition.

Norm-Referenced Tests (NRTs)

Norm-referenced tests were also administered to Louisiana students in 1997-98. Students in grades 4, 6, and 8 took the Iowa Tests of Basic Skills (ITBS). The ITBS is a standardized, nationally normed achievement test battery. It consists of 13 tests in the areas of reading, language, mathematics, social studies, science, and sources of information.

Students in grades 9, 10, and 11 took the Iowa Tests of Educational Development (ITED). The ITED consists of seven tests: vocabulary, correctness and appropriateness of expression, ability to do quantitative thinking, ability to interpret literary materials, analysis of social studies materials, analysis of science materials, and use of sources of information.

A composite score is reported in various forms, by district and by grade. In this report, we report the composite percentile rank (PR) of the average standard score. The PR indicates the percentage of students in the norm group who obtained scores that are equal to or less than the average of the scores obtained by students tested in the district. For example, a PR of 60 means that the students tested in the district scored equal to or better than 60% of the students in the national norm group. Exhibit VII-2 shows bar charts of the composite scores by grade level for the nine school districts. (See Appendix F for these scores in tabular format.)

Exhibit VII-2
Louisiana Educational Assessment Program
1997-98 Norm-Referenced Test Results
Iowa Tests of Basic Skills (Grades 4, 6, and 8)
Percentile Rank (PR) of the Average Standard Score

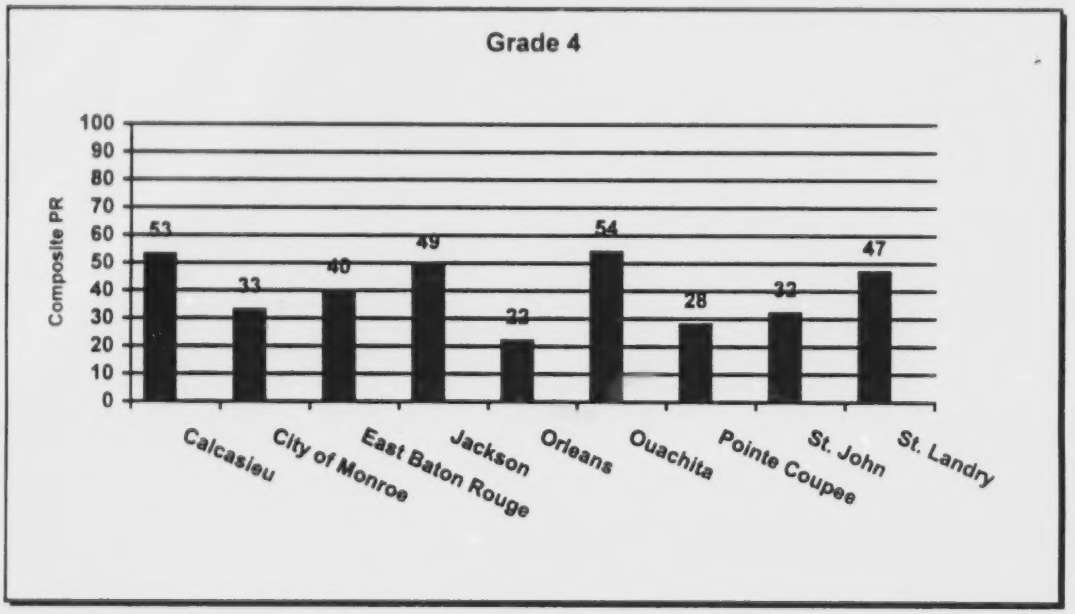
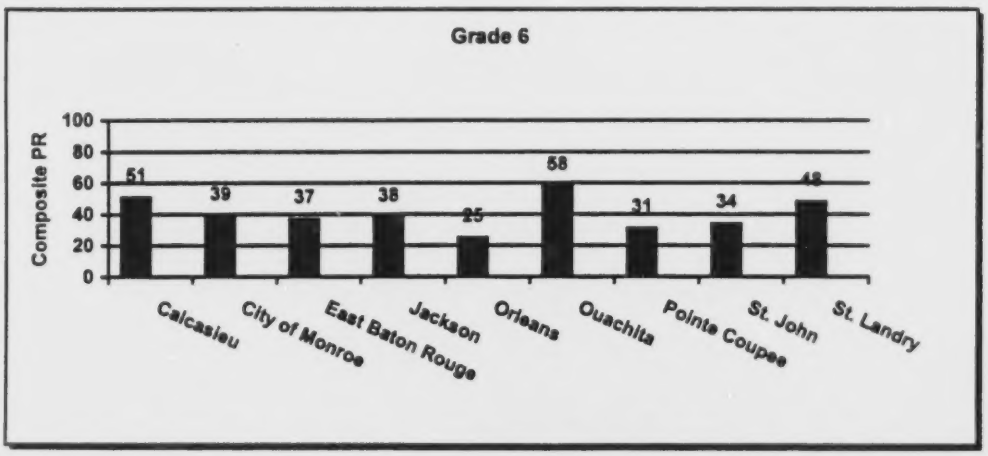


Exhibit VII-2 (Continued)
Louisiana Educational Assessment Program
1997-98 Norm-Referenced Test Results
Iowa Tests of Basic Skills (Grades 4, 6, and 8)
Percentile Rank (PR) of the Average Standard Score



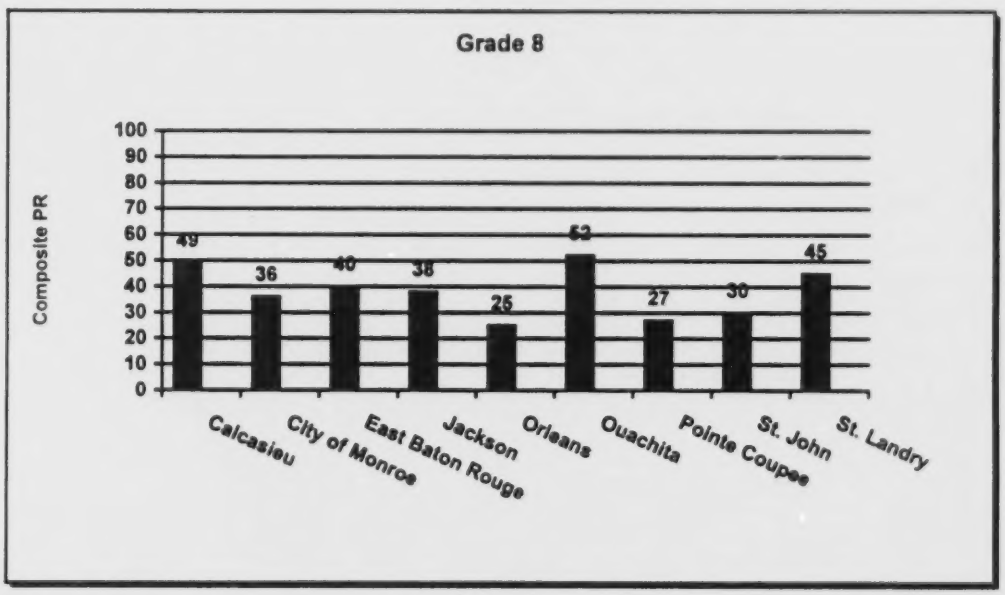
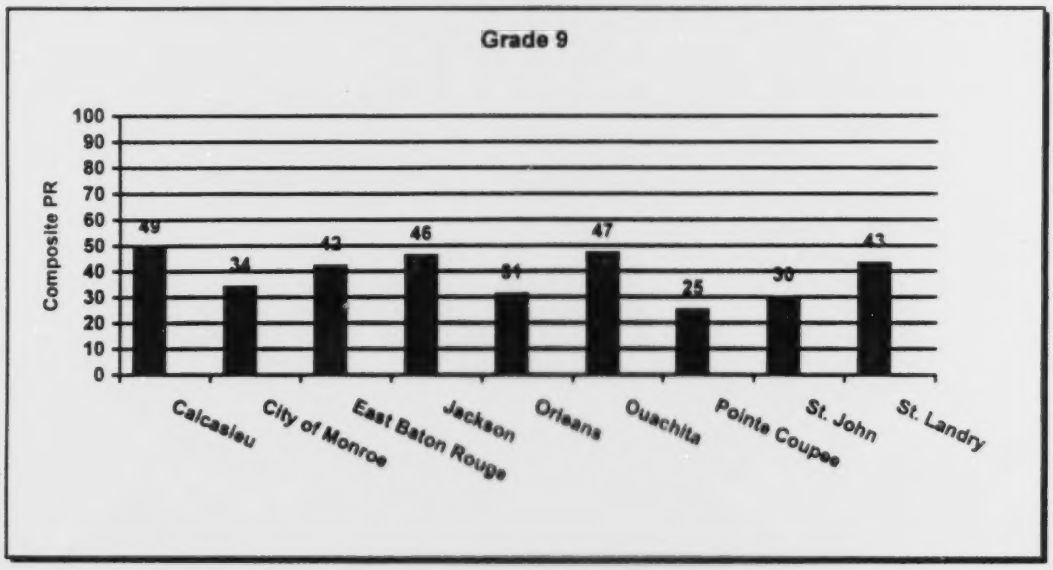


Exhibit VII-2 (Continued)
Louisiana Educational Assessment Program
1997-98 Norm-Referenced Test Results
Iowa Tests of Educational Development (Grades 9, 10, and 11)
Percentile Rank (PR) of the Average Standard Score



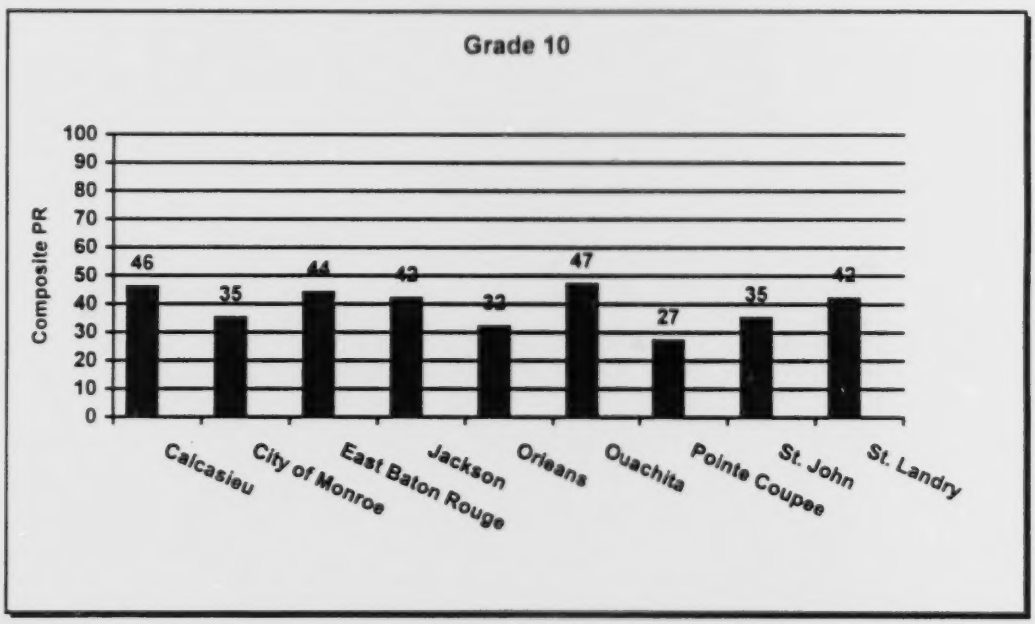


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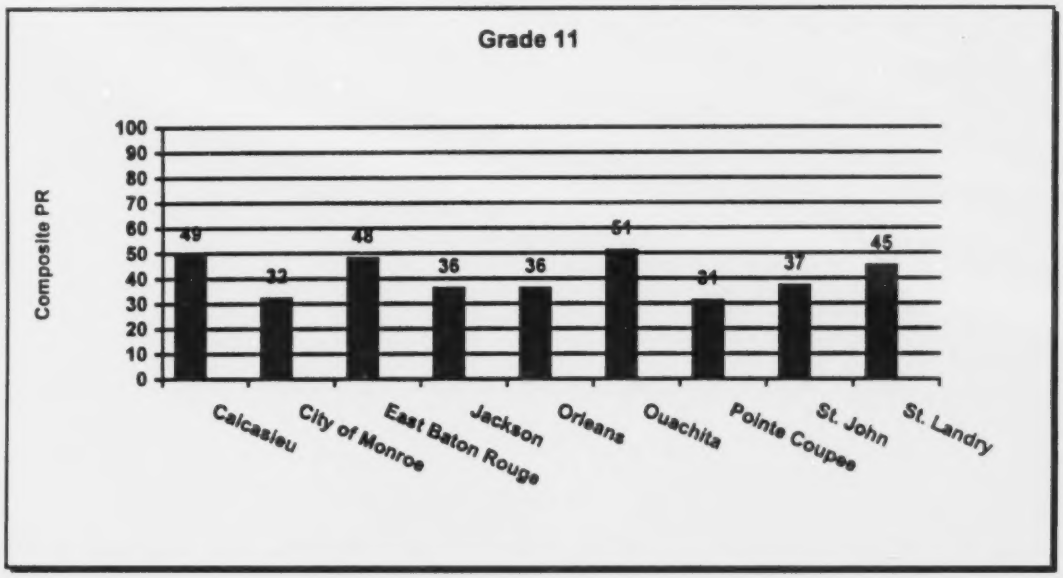
Exhibit VII-2 (Concluded)
Louisiana Educational Assessment Program
1997-98 Norm-Referenced Test Results
Iowa Tests of Educational Development (Grades 9, 10, and 11)
Percentile Rank (PR) of the Average Standard Score



Source: Prepared by legislative auditor's staff using data from the Louisiana Statewide Norm-Referenced Testing Program, 1998 Summary Report, The Iowa Tests.

We noted considerable variability in student test scores reported for the NRT across the nine districts. The PR of the average standard scores ranges from at least 27 to 47 at every grade level. Sixth grade has the most variability with the PR of the average standard scores ranging from 25 to 58 across districts. In addition, the reported test scores of Ouachita students in grades 4, 6, 8, and 11 and of Calcasieu students in grades 4 and 6 exceed the national average of 50. Also, we noted that the lowest test scores at each grade level were for students in either Orleans or Pointe Coupee. The PR of the average standard scores ranges from 22 to 36 in Orleans and from 25 to 31 in Pointe Coupee.

Some Test Scores May Not Accurately Reflect Performance

Some test scores reported for 1997-98 may not accurately represent student performance. In three of the nine districts included in our review, some student scores were voided (i.e., adjusted to zero) because of excessive erasures on the tests. DOE required each of these three districts to investigate the cause of the irregularities and report their findings to DOE. Although one district level investigation revealed apparent violations in test

administration, the other two failed to reveal any evidence of inappropriate testing procedures. According to the Director of the Division of Student Standards and Assessment at DOE, in all cases, the student scores have remained voided because DOE does not have a procedure in place whereby suspect test scores are "unvoided." He said that in the future, some mechanism may have to be developed to handle this situation.

Exhibit VII-3 lists the three sample districts, tests, and grades in which some students' test scores were voided due to excessive erasures.

Exhibit VII-3

Sample Districts, Tests, and Grades in Which Some Test Scores Were Voided Because of Excessive Erasures 1997-98 Testing Period

District	Type of Test	Grade
Orleans	Norm-Referenced Test: ITBS	4th
	Norm-Referenced Test: ITBS	6th
	Criterion-Referenced Test	3rd
St. John	Norm-Referenced Test: ITED	11th
	Criterion-Referenced Test	3rd
St. Landry	Norm-Referenced Test: ITBS	4th

Source: Erasure Analysis Procedures for Spring 1998 Criterion-Referenced Testing and Spring 1998 Norm-Referenced Testing, State Superintendent of Education.

Test Security

According to DOE's Director of the Division of Student Standards and Assessment, excessive erasures, lost test booklets, and plagiarism in written composition are risk areas related to student testing. Currently, DOE does not monitor test security at the local level. The only state level review of testing materials is the erasure analysis, which is conducted by the testing contractors. To address these and other test security issues, DOE has taken the following steps:

- Drafted erasure analysis procedures and distributed them to all school districts. However, these procedures do not address the issue of determining whether or not a particular student's scores should remain voided if the district level investigation fails to reveal test security violations.

- Developed a test administration manual that is printed and distributed to the school districts along with the testing documents provided by the testing contractor.
- Submitted a test security policy to the Board of Elementary and Secondary Education (BESE). BESE approved the policy at its December 10, 1998, meeting. The proposed policy has many provisions, including:
  - Definitions of test security violations
  - A requirement that each district develop and adopt a test security policy that is in compliance with the state's test security policy
  - Guidelines for developing manual procedures for the security of test materials
  - A requirement that DOE establish procedures to identify possible indicators of test security violations (e.g., improbable test score gains, excessive erasures, or any violation which involves plagiarism)
  - Penalties for test security violations

According to the Director of the Division of Student Standards and Assessment, DOE has no plans to conduct site visits to monitor test security.

How do various educational factors included in this study relate to each other?

Throughout this report, we have presented various factors that may influence student performance. Exhibit VII-4 summarizes the following four factors for all nine districts:

- Average teacher salary
- Average direct classroom instruction cost per student
- Percent of sample teachers certified in or authorized to teach subjects they are currently teaching
- Percentage of students at-risk

Some interesting observations are that Pointe Coupee had the lowest average teacher salary, the next to the lowest average direct classroom instruction cost per student, the highest percentage of students at-risk, and some of the lowest percentage of students attaining the state performance standard on the criterion-referenced test and some of the lowest scores on the norm-referenced tests. On the other hand, Ouachita's average teacher salary and average direct classroom instruction cost per student were among the highest of the nine districts, yet Ouachita had the lowest percentage of students at-risk and the highest test scores on the norm-referenced tests for all grades except ninth. Ouachita also has either the first, second, or third highest percentage of students who attained the state performance standards on the criterion-referenced tests for all grades and subjects except 11th grade Social Studies. Finally, Orleans had the highest average teacher salary, was around the middle in terms of

average direct classroom instruction cost per student, had the 2nd highest percentage of students at-risk, and had the lowest percentage of students who attained the state performance standard on the criterion-referenced tests in all grades and subjects except 10th grade written composition (in which case it had the second lowest percentage). In addition, Orleans had the lowest scores on the norm-referenced tests for three of the six grades tested. For the other three grades, Orleans had either the second or third lowest scores.

Given the timing and limited focus (i.e., nine districts) of this audit, we cannot draw any definitive conclusions about the extent to which the various educational factors may or may not be related to the student test scores reported in Exhibits VII-1 and VII-2. We have presented these observations for informational and descriptive purposes only.

Exhibit VII-4

Educational Factors by District

School District	Average Teacher Salary (1998-99)	Average Direct Classroom Instruction Cost per Student (1997-98)	Percent of Sample Teachers Certified in or Authorized to Teach Subjects They Are Currently Teaching (1998-99)	Percent of Students At-Risk (1997-98)
Calcasieu	$31,028	$3,198	100%	42.11%
City of Monroe	29,044	3,148	100%	76.00%
East Baton Rouge	29,862	3,350	100%	63.94%
Jackson	27,464	3,216	100%	53.56%
Orleans	34,332	3,270	100%	78.76%
Ouachita	30,523	3,298	100%	41.24%
Pointe Coupee	27,422	3,132	100%	79.37%
St. John	30,075	3,715	94.5%	71.78%
St. Landry	27,470	2,913	100%	75.45%

Source: Prepared by legislative auditor's staff using data collected from the districts, DOE, and other sources.

Section 504 Classification

The Section 504 classification of students was not within the scope of this review. However, it may warrant review in the future. Section 504 of the Federal Rehabilitation Act of 1973 requires any recipient of federal funds to make reasonable accommodation to any known physical or mental limitations of an otherwise qualified person unless the recipient can

demonstrate that the accommodation would impose an undue hardship on the operation of its program. Examples of reasonable accommodations made in schools for students classified as "Section 504" include modified homework requirements and changes in the way tests are given.

According to the Specialized Services Program Manager in the Division of Special Populations at DOE, classification of Section 504 students is done at the local level by a "school building level committee," which typically consists of the school principal, teacher, and guidance counselor. Also according to this individual, DOE does not have a data collection system in place for monitoring Section 504 students, nor does it monitor classifications at the local level.

We identified several significant changes (increases and decreases) in the percentage of students classified as Section 504 who took the LEAP criterion-referenced tests in 1997-98 as compared to 1996-97. Exhibit VII-5 shows the number of Section 504 students tested each year by district and the associated percent change.

Exhibit VII-5

Change Between 1996-97 and 1997-98 in Number of Section 504 Students Tested on LEAP Criterion-Referenced Tests

District	Number of Section 504 students		Percent Change
	1996-97	1997-98	
Calcasieu	513	504	-2%
City of Monroe	77	100	+30%
East Baton Rouge	784	912	+16%
Jackson	26	26	0%
Orleans	384	310	-19%
Ouachita	127	124	-2%
Pointe Coupee	19	22	+16%
St. John	22	24	+9%
St. Landry	106	128	+21%

Source: DOE's Director of the Division of Student Standards and Assessment.

A DOE official said that the department does not have any evidence to support the suspicion that some school districts may be incorrectly classifying students as Section 504. As a result, further work in this area may be warranted.

Section VIII: Lawsuits

What are the costs associated with lawsuits filed by or against the nine school districts examined?

During fiscal years 1996-97 and 1997-98, the nine school districts we examined spent approximately $3,726,722 and $10,767,157, respectively, in legal fees and costs related to lawsuits filed by or against the districts. The amounts provided to us by the districts include legal costs that have been paid as a result of some type of legal action and do not include costs of insurance. We only present the information provided to us. We did not audit or otherwise verify the accuracy of this information.

The following tables provide more detail concerning the types of lawsuits and amounts involved for each district. As noted in the tables, some districts provided information on the amount of legal fees not associated with lawsuits. The figures in the tables represent amounts actually paid and also include attorney fees for most districts. In addition, the amounts for one district (East Baton Rouge) may be partially offset by insurance coverage. For this district, we did not determine how much, if any, of the costs were actually offset by insurance.

CALCASIEU

Type of Lawsuit	1996-97	1997-98	Totals
Auto Liability	$113,542	$222,651	$336,193
General Liability	61,907	258,253	320,160
Workers' Compensation	163,213	400,573	563,786
*MFP Litigation	14,535	4,322	18,857
**Errors and Omissions	11,262	1,511	12,773
TOTAL	**$364,459**	**$887,310**	**$1,251,769**

*In November 1998, the Louisiana Supreme Court declined to hear an appeal of two lawsuits that had been consolidated. Some of the nine districts we reviewed were plaintiffs in one of these lawsuits; thus, when the term "MFP litigation" is used in this and other tables, it is referring to this litigation.

**Errors and omissions insurance indemnifies the insured for losses sustained because of an error or oversight.

Note: The figures provided do not include settlements paid by the district's risk management department.

Source: Prepared by legislative auditor's staff using district information.

CITY OF MONROE

Type of Lawsuit	1996-97	1997-98	Totals
Workers' Compensation	$13,000	$24,000	$37,000
Injunctions	418	1,208	1,626
Personnel Disputes	N/A	3,380	3,380
*Open Accounts	1,072	N/A	1,072
TOTAL	**$14,490**	**$28,588**	**$43,078**

*This type of lawsuit typically involves a dispute between a seller who has extended credit to a buyer.
Source: Prepared by legislative auditor's staff using district information.

EAST BATON ROUGE

Type of Lawsuit	1996-97	1997-98	Totals
Auto Liability	$258,043	$1,732,647	$1,990,690
General Liability	324,618	274,618	599,236
Workers' Compensation	95,972	385,782	481,754
***TOTAL**	**$678,633**	**$2,393,047**	**$3,071,680**

*The district's third party administrator provided the above information. Some of the amounts may be offset by insurance coverage.
Source: Prepared by legislative auditor's staff using information provided by the district.

JACKSON

Type of Lawsuit	1996-97	1997-98	Totals
Employment Dispute	$15,333	$0	$15,333
*MFP Litigation	2,916	0	2,916
Subtotal - Lawsuits	18,249	0	18,249
Non-lawsuit legal fees	2,702	8,843	11,545
TOTAL	**$20,951**	**$8,843**	**$29,794**

*For additional information concerning this litigation, see the MFP litigation footnote in the Calcasieu Parish table.
Source: Prepared by legislative auditor's staff using district information.

ORLEANS

Type of Lawsuit	1996-97	1997-98	Totals
Tort	$988,174	$1,026,694	$2,014,868
*Other	319,575	1,025,249	1,344,824
Workers' Compensation	64,641	152,511	217,152
Subtotal - Legal Fees	$1,372,390	$2,204,454	$3,576,844
Total Settlements and Judgments Paid	$0	$4,205,000	$4,205,000
TOTAL	**$1,372,390**	**$6,409,454**	**$7,781,844**

*Lawsuits in this category include employment, sports injunctions, and miscellaneous.
Source: Prepared by legislative auditor's staff using district information.

OUACHITA

Type of Lawsuit	1996-97	1997-98	Totals
Employment Disputes	$3,046	$6,419	$9,465
Desegregation	7,232	26,539	33,771
Vehicle Liability	40,568	320	40,888
Torts	450,931	209,241	660,172
*Other	17,012	5,007	22,019
Subtotal - Lawsuits	$518,789	$247,526	$766,315
Non-lawsuit legal fees	$21,724	$22,538	$44,262
TOTAL	**$540,513**	**$270,064**	**$810,577**

*This category includes age discrimination, asbestos, and an ACLU civil dispute.
Source: Prepared by legislative auditor's staff using district information.

POINTE COUPEE

Type of Lawsuit	1996-97	1997-98	Totals
Personal Injury	$16,083	$4042	$20,125
Civil Rights	0	3,100	3,100
Workers' Compensation	0	8,042	8,042
*MFP Litigation	1,261	460	1,721
TOTAL	**$17,344**	**$15,644**	**$32,988**

*For additional information concerning this litigation, see the MFP litigation footnote in the Calcasieu Parish table.
Source: Prepared by legislative auditor's staff using district information.

ST. JOHN

Type of Lawsuit	1996-97	1997-98	Totals
*MFP Litigation	$7,042	$0	$7,042
**Other Legal Fees	91,590	78,605	170,195
Subtotal - Legal Fees	98,632	78,605	177,237
TPA Fees	18,000	12,000	30,000
***Judgments/Settlements	532,207	598,542	1,130,749
TOTAL	**$648,839**	**$689,147**	**$1,337,986**

*For additional information concerning this litigation, see the MFP litigation footnote in the Calcasieu Parish table.
**Because the district could not break this category out, we did not provide specific examples.
***The district broke these costs out into workers compensation and general and fleet liability claims only.
Source: Prepared by legislative auditor's staff using district information.

ST. LANDRY

Type of Lawsuit	1996-97	1997-98	Totals
Contract	$8,958	$9,804	$18,762
Torts	10,546	6,886	17,432
*Other	49,599	48,370	97,969
**TOTAL	$69,103	$65,060	$134,163

*Includes amounts for attorney salaries and expenses, MFP litigation, bond issues and other miscellaneous expenses. For additional information concerning the MFP litigation, see the MFP litigation footnote in the Calcasieu Parish table.
**These amounts are only for legal fees. According to school board officials, the district incurred no costs for judgments or settlements in these two years.
Source: Prepared by legislative auditor's staff using district information.

Legal Costs Per Student

To provide a comparison among the districts of legal costs per student, we divided the total amounts for the nine districts by the total number of students in each district as of October 1, 1997. This comparison is provided in the exhibit below.

Exhibit VIII-1

Legal Expenditures for Nine Districts
Fiscal Year 1997-98

District	Total Legal Expense	Total Student Enrollment 10/1/97	Legal Expense per Student
Calcasieu	$887,310	33,565	$26.44
City of Monroe	28,588	10,542	2.71
East Baton Rouge	2,393,047	56,126	42.64
Jackson	8,843	2,812	3.15
Orleans	6,409,454	81,030	79.10
Ouachita	270,064	17,571	15.37
Pointe Coupee	15,644	3,442	4.55
St. John	689,147	6,549	105.23
St. Landry	65,060	16,613	3.92
TOTALS	**$10,767,157**	**228,250**	**$47.17**

Note: Figures for Total Student Enrollment are the adjusted membership counts as reviewed by DOE's MFP auditors.
Source: Prepared by legislative auditor's staff using information provided by the districts and DOE.

What policies are in place to reduce the cost and frequency of lawsuits?

Calcasieu. The Calcasieu Parish School District contracts with the Calcasieu District Attorney's office for legal services. In addition, the district purchases insurance in the areas of automobile liability, general liability, workers' compensation, and errors and omissions. Purchasing insurance coverage and using resources such as the District Attorney's Office are some ways that the Calcasieu Parish School District reduces the potential liability of litigation.

In addition, the Calcasieu Parish School District is, according to its risk manager and legal counsel, taking steps to avoid future lawsuits. Examples of lawsuit prevention measures by the district include:

- Keeping accident victims satisfied with prompt responses and direct payments to vendors
- Reviewing every accident by an "accident review committee"

- Reviewing safety procedures by an expert witness often used by plaintiffs
- Teaching defensive driving to district employees
- Requiring all vendors and contractors who work on school property to have their own insurance

City of Monroe. The City of Monroe School District uses a contract attorney for its legal services. The district also carries insurance, which helps to cover the liability of litigation. According to a district official, the insurance carrier for the school board occasionally settles lawsuits, which are characterized as "nuisance lawsuits." These are lawsuits where the school board could probably win in court, but it is sometimes cheaper to settle with the plaintiff rather than paying the attorney to litigate the case. In an effort to reduce its legal expenses from these "nuisance lawsuits," the district reduced its deductible last year from $5,000 to $0 without incurring any increase in premiums. According to district officials, before this, the district would find itself paying for these settlements. However, with a $0 deductible, the insurance carrier absorbs all settlement costs.

East Baton Rouge. This district has a general counsel who provides general legal advice and also provides advice relating to ongoing litigation. The district contracts the primary litigation work to contract attorneys. In addition, the district purchases insurance in the areas of property, general liability, and commercial automobile liability to reduce the costs associated with litigation. In addition, according to the district's risk manager, the following measures are being used to minimize losses from lawsuits:

- Safety inspections and regular safety meetings
- Employment of individuals who are responsible for safety issues
- Review of potential lawsuit issues with principals and new employees
- Working smaller cases in-house
- Utilizing training and incentives offered by insurers to reduce losses
- Analyzing loss trends

Jackson. Jackson Parish School District uses the local district attorney and a Metairie law firm for legal services. Although the district has no written policies relating to the prevention of lawsuits, it is taking action to reduce the cost and frequency of future lawsuits through education, according to the acting district superintendent. He also stated that district principals and administrators participate in the following programs:

- Education law seminars presented by its outside law firm
- Louisiana School Executives Association's (LASEA) workshops on topics such as discipline, Individual Education Plans (for special education students), and civil rights for handicapped
- Current legal topics discussed at administrators' meetings

Orleans. The Orleans Parish School District uses two law firms to handle its legal services. One firm handles tort cases, and a second firm litigates employee cases. In addition, the district uses a Third Party Administrator (TPA) to attempt to settle claims of less than $7,500 before they become lawsuits. The school district also has general and professional liability insurance.

According to its risk manager, the district is undertaking many steps to avoid future lawsuits. Examples of lawsuit prevention measures include:

- Hiring contractors and consultants to conduct studies and make recommendations
- Undergoing inspections and reviews by insurance companies
- Establishing a districtwide safety committee
- Negotiating with the union before contract renewals
- Taking control of areas that have become big liabilities. For example, a girl injured herself at a playground. The district then took control of the playground and began restoring it, to minimize the risk of future catastrophic injuries.

Ouachita. Ouachita Parish uses an outside attorney for litigation and other legal services. In addition, the district has insurance covering workers' compensation and vehicle liability. According to the district's business manager, the district has instituted the following policies designed to reduce the cost and frequency of lawsuits:

- Beginning in 1998, the district reduced the deductible on its insurance coverage from $5,000 to $0. The increase in premium was only approximately $6,000. Before this change, the insurance company would often settle cases under $5,000 and the district had to pay for these settlements.
- When there is an accident, the Special Projects and Safety Director interviews possible claimants to assess liability and prepares a written report. If he determines that the district is at fault and liable, the district lessens the likelihood of a lawsuit by assuming all costs connected with the incident, such as medical bills, property damage, et cetera.
- The district instructs custodians to be aware of possible dangers on school grounds. They report these to the school principals and maintenance staff.

Pointe Coupee. According to district officials, the district is insured for various coverages such as workers' compensation, personal injury, civil rights, civil torts, wrongful discharge, criminal torts, and errors and omissions. Attorneys hired by the district's insurers handle the bulk of the district's litigation. Also, the district attorney delegates a staff member to serve as the school board's counsel. District officials also stated that they are not overly eager to settle lawsuits, since they are afraid that settlements may send the wrong message.

Although this district has no formal risk management program, the district attempts to reduce the impact of losses from lawsuits. The district has several loss prevention methods in place, such as:

- Workers' compensation education and inspections
- A policy of no tolerance for fighting
- Caution in handling personnel issues

St. John. The assistant district attorney represents this school district and handles all of its liability cases. The district has insurance covering fleet (auto) liability, general liability, and workers' compensation and also uses a third party administrator. According to the business manager, the school district's transportation system (buses) is the district's greatest risk, resulting in the most cases. He also stated that St. John Parish School District is undertaking steps to avoid future lawsuits. Examples of preventive measures established by the district include:

- Adoption of a safety policy by the school board
- Detailed safety inspections by the insurance company
- Evaluation of risks and recommendations for improvement by the insurance company

St. Landry. This district retains a local attorney to serve as the district's attorney and to coordinate lawsuits handled by attorneys contracted by insurance carriers. The district has four types of insurance coverage, which are general liability, automobile, workers' compensation, and errors and omissions. For workers' compensation claims, the district is self-insured with reinsurance beginning at $300,000. The errors and omission policy has a $25,000 deductible for each case and provides coverage for various types of lawsuits including breach of contract, discrimination, sexual harassment, and employee grievances.

According to the Assistant Superintendent of Operations, the district has a reputation for not settling lawsuits unless it is very likely that the plaintiff will prevail. At the beginning of each school year, during the annual administrative review with principals, the Assistant Superintendent of Operations said he provides various administrative procedure reminders that could minimize lawsuits including:

- Importance of preventing lawsuits
- Equipment safety inspections and safe usage
- Student accident documentation
- Outside use of school facilities
- Fire safety

RECOMMENDATION

1. All districts should take measures to control the number and costs of lawsuits filed against them. Examples of possible measures include the following:
   - Educational programs on legal issues, such as sexual harassment, civil rights for handicapped, and other current legal issues that affect education
   - Safety education programs and implementation of safety programs and inspections
   - Clearly defined policies relating to areas of potential legal liability which are communicated to and enforced by all district personnel. Examples of such areas are sexual harassment, workplace safety, and a safe learning environment for all students.

MATTER FOR LEGISLATIVE CONSIDERATION

1. The legislature may wish to consider studying ways to reduce lawsuit expenses relating to frivolous lawsuits. This could include searching for governmental entities in other states that are requiring plaintiffs in frivolous cases to pay some or all of the associated legal costs. *Black's Law Dictionary* defines a "frivolous" pleading as one that is "clearly insufficient on its face, and does not controvert the material points of the opposite pleading, and is presumably interposed for mere purposes of delay or to embarrass the opponent."

Appendix A

Appendix A
Certifications and Authorizations of Teachers in Nine Districts
School Year 1998-99

Certificate or Authorization Type	Calcasieu		City of Monroe		East Baton Rouge		Jackson		Orleans		Ouachita		Pointe Coupee		St. John		St. Landry	
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
A – only	680	32.52	198	33.11	1182	35.02	61	31.77	1329	29.52	478	42.08	55	27.64	89	21.65	283	27.77
B – only	985	47.11	245	40.97	1078	31.94	64	33.33	1796	39.89	414	36.44	63	31.66	178	43.31	385	37.78
C – only	309	14.78	76	12.71	543	16.09	34	17.71	537	11.93	158	13.91	32	16.08	61	14.84	109	10.70
Regular Certificate with TTA	52	2.49	55	9.20	28	0.83	11	5.73	N/A[6]	N/A[6]	12	1.06	11	5.53	N/A[6]	N/A[6]	52	5.10
Subtotal of Regular Certifications	2,026	96.90	574	95.99	2,831	83.88	170	88.54	3,662	81.34	1,062	93.49	161	80.90	328	79.80	829	81.35
CB	6	.29	0	0	10	0.30	0	0	0	0	3	0.26	0	0	1	0.24	1	0.10
VP	11	.53	0	0	9	0.27	1	0.52	23	0.51	1	0.09	0	0	0	0	14	1.37
VT	7	.33	0	0	9	0.27	1	0.52	7	0.16	0	0	0	0	1	0.24	4	0.39
665	27	1.29	11	1.84	301	8.92	16	8.33	0	0	44	3.87	25	12.56	20	4.87	98	9.62
TTAO	7	0.33	0	0	42	1.24	0	0	0	0	0	0	9	4.52	51	12.41	54	5.30
TEP	2	0.10	2	0.33	8	0.24	0	0	19	0.42	3	0.26	0	0	0	0	1	0.10
AN	0	0	8	1.34	9	0.27	1	0.52	104	2.31	0	0	0	0	2	0.49	0	0
EP	0	0	0	0	0	0	0	0	2	0.04	0	0	2	1.01	0	0	2	0.20
OP	3	0.14	3	0.50	16	0.47	0	0	6	0.13	3	0.26	0	0	5	1.22	1	0.10
RC	0	0	0	0	1	0.03	0	0	0	0	0	0	0	0	0	0	0	0
T	0	0	0	0	0	0	2	1.04	0	0	0	0	0	0	0	0	0	0
Foreign Language[1]	0	0	0	0	0	0	0	0	0	0	7	0.62	2	1.01	0	0	13	1.28
Unable to Determine/ Pending	0	0	0	0	102[5]	3.02	0	0	679[4]	15.08	13[2]	1.14	0	0	1[7]	.24	1[2]	0.10
None	2	0.10	0	0	37	1.10	1	.52	0	0	0	0	0	0	2	.49	1[3]	0.10
Total	2,091	100	598	100	3,375	100	192	100	4,502	100	1,136	100	199	100	411	100	1,019	100

Footnotes:
[1]Foreign language teachers generally teach through CODOFIL.
[2]These teachers' certifications have been applied for and are pending.
[3]St. Landry Parish School District terminated this teacher because she did not meet the qualifications for employment.
[4]These teachers are either TTAOs, 665s, or uncertified. However, the district did not separate these classifications.
[5]The majority of cases had conflicting or confusing data in the certification fields of the database. Five cases were pending.
[6]Could not determine from district records.
[7]According to district officials, this teacher has an application with DOE to upgrade her certificate.
Note: See Section III for the definitions of certification and authorization types.
Source: Prepared by legislative auditor's staff using data obtained from nine school districts and DOE.

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Appendix B

Appendix B: Teachers' Salary Schedules for Nine Districts

Index to Teachers' Salary Schedules

Calcasieu Parish B.2

City of Monroe B.3

East Baton Rouge Parish B.4

Jackson Parish B.5

Orleans Parish B.6

Ouachita Parish B.7

Pointe Coupee Parish B.8

St. John the Baptist Parish B.9

St. Landry Parish B.10

CALCASIEU PARISH

1998-1999 TEACHER SALARY SCHEDULE

Years of Experience	Bachelor's Degree	Master's Degree	Master's Plus 30*	Specialist in Education	Ph.D. or Ed. D. Degree
0	$24,515	$26,015	$27,515	$29,015	$30,515
1	24,868	26,368	27,868	29,368	30,868
2	25,221	26,721	28,221	29,721	31,221
3	25,576	27,076	28,576	30,076	31,576
4	26,028	27,528	29,028	30,528	32,028
5	26,407	27,907	29,407	30,907	32,407
6	26,762	28,262	29,762	31,262	32,762
7	27,116	28,616	30,116	31,616	33,116
8	27,546	29,086	30,586	32,086	33,586
9	28,114	29,651	31,151	32,651	34,151
10	28,679	30,217	31,717	33,217	34,717
11	29,449	31,087	32,587	34,087	35,587
12	30,032	31,704	33,204	34,704	36,204
13	30,633	32,342	33,842	35,342	36,842
14	30,983	32,794	34,294	35,794	37,294
15	31,333	33,448	34,948	36,448	37,948
16	31,683	33,935	35,435	36,935	38,435
17	32,033	34,337	35,837	37,337	38,837
18	32,383	34,737	36,237	37,737	39,237
19	32,733	35,125	36,625	38,125	39,625
20	33,083	35,474	36,974	38,474	39,974
21	33,433	35,825	37,325	38,825	40,325
22	33,783	36,314	37,814	39,314	40,814
23	34,133	36,664	38,164	39,664	41,164
24	34,483	37,014	38,514	40,014	41,514
25	34,833	37,403	38,903	40,403	41,903

*Master's Degree Plus 30 Graduate Hours

Source: Prepared by legislative auditor's staff using salary schedule provided by the Calcasieu Parish school district.

CITY OF MONROE

1998-1999 TEACHER SALARY SCHEDULE

Years of Experience	Bachelor's Degree	Master's Degree	Master's Plus 30*	Specialist in Education	Ph.D. or Ed. D. Degree
0	$23,572	$23,960	$23,960	$24,545	$25,323
1	24,890	25,278	25,278	25,862	26,639
2	25,278	25,669	25,669	26,253	27,031
3	25,669	26,056	26,056	26,639	27,615
4	26,056	26,445	26,445	27,031	28,230
5	26,445	27,031	27,125	27,718	28,841
6	26,836	27,615	27,818	28,431	29,453
7	27,225	28,230	28,535	29,147	30,065
8	27,615	28,841	29,249	29,860	30,677
9	28,230	29,453	29,962	30,577	31,290
10	28,841	30,065	30,677	31,290	31,905
11	29,454	30,677	31,393	32,004	32,517
12	30,085	31,345	32,109	32,716	33,097
13	30,735	32,034	32,821	33,445	33,837
14	30,735	32,034	32,821	33,445	33,837
15	30,735	32,034	32,821	33,445	33,837
16	31,405	32,743	33,554	34,197	34,601
17	31,405	32,743	33,554	34,197	34,601
18	31,405	32,743	33,554	34,197	34,601
19	32,095	33,473	34,307	34,971	35,386
20	32,095	33,473	34,307	34,971	35,386
21	32,095	33,473	34,307	34,971	35,386
22	32,806	34,223	35,085	35,767	36,196
23	32,806	34,223	35,085	35,767	36,196
24	32,806	34,223	35,085	35,767	36,196
25	33,538	34,999	35,884	36,588	37,030

*Master's Degree Plus 30 Graduate Hours

Source: Prepared by legislative auditor's staff using salary schedule provided by the City of Monroe school district.

EAST BATON ROUGE PARISH

1998-1999 TEACHER SALARY SCHEDULE

Years of Experience	Bachelor's Degree	Master's Degree	Master's Plus 30*	Specialist in Education	Ph.D. or Ed. D. Degree
0	$23,099	$23,516	$23,516	$24,158	$25,062
1	23,516	23,943	23,943	24,593	25,455
2	23,943	24,375	24,375	25,026	25,889
3	24,375	24,807	24,807	25,455	26,535
4	24,807	25,237	25,237	25,889	27,188
5	25,237	25,889	25,997	26,646	27,844
6	25,672	26,535	26,752	27,407	28,496
7	26,105	27,188	27,516	28,170	29,145
8	26,535	27,844	28,276	28,928	29,801
9	27,188	28,496	29,038	29,689	30,449
10	27,844	29,145	29,794	30,449	31,106
11	28,401	29,794	30,563	31,215	31,757
12	28,975	30,401	31,319	31,975	32,405
13	29,887	31,165	32,102	32,773	33,216
14	29,887	31,165	32,102	32,773	33,216
15	29,887	31,165	32,102	32,773	33,216
16	30,631	32,138	33,092	33,780	34,229
17	30,631	32,138	33,092	33,780	34,229
18	30,631	32,138	33,092	33,780	34,229
19	31,445	32,988	33,777	34,484	34,943
20	31,445	32,988	33,777	34,484	34,943
21	31,445	32,988	33,777	34,484	34,943
22	32,227	33,807	34,809	35,531	36,003
23	32,227	33,807	34,809	35,531	36,003
24	32,227	33,807	34,809	35,531	36,003
25	34,372	35,804	36,826	37,569	38,054

*Master's Degree Plus 30 Graduate Hours

Source: Prepared by legislative auditor's staff using salary schedule provided by the East Baton Rouge Parish school district.

JACKSON PARISH

1998-1999 TEACHER SALARY SCHEDULE

Years of Experience	Two Years College	Three Years College	Bachelor's Degree	Master's Degree	Master's Plus 30*	Specialist in Education	Ph.D. or Ed. D. Degree
0	$11,095	$11,801	$22,693	$23,046	$23,046	$23,678	$24,285
1	11,270	11,979	22,946	23,299	23,299	23,830	24,536
2	11,448	12,154	23,199	23,554	23,554	24,085	24,792
3	11,801	12,508	23,454	23,806	23,806	24,336	25,223
4	12,154	12,863	23,806	24,160	24,160	24,692	25,782
5	12,508	13,216	24,160	24,692	24,778	25,317	26,338
6	12,863	13,569	24,515	25,223	25,408	25,965	26,894
7	13,216	14,100	24,869	25,782	26,060	26,616	27,451
8	13,748	14,631	25,223	26,338	26,709	27,264	28,007
9	14,277	15,161	25,783	26,894	27,357	27,916	28,564
10	14,808	15,692	26,338	27,451	28,007	28,564	29,123
11	14,808	15,692	26,895	28,007	28,658	29,213	29,680
12	14,808	15,692	27,469	28,614	29,309	29,861	30,207
13	14,808	15,692	28,060	29,241	29,956	30,523	30,880
14	14,808	15,692	28,060	29,241	29,956	30,523	30,880
15	14,808	15,692	28,060	29,241	29,956	30,523	30,880
16	14,808	15,692	28,669	29,885	30,622	31,207	31,574
17	14,808	15,692	28,669	29,885	30,622	31,207	31,574
18	14,808	15,692	28,669	29,885	30,622	31,207	31,574
19	14,808	15,692	29,296	30,549	31,307	31,911	32,288
20	14,808	15,692	29,296	30,549	31,307	31,911	32,288
21	14,808	15,692	29,296	30,549	31,307	31,911	32,288
22	14,808	15,692	29,942	31,231	32,014	32,634	33,024
23	14,808	15,692	29,942	31,231	32,014	32,634	33,024
24	14,808	15,692	29,942	31,231	32,014	32,634	33,024
25	14,808	15,692	30,608	31,936	32,741	33,381	33,782

*Master's Degree Plus 30 Graduate Hours

Source: Prepared by legislative auditor's staff using salary schedule provided by the Jackson Parish school district.

ORLEANS PARISH

1998-1999 TEACHER SALARY SCHEDULE

Years of Experience	Bachelor's Degree	Master's Degree	Master's Plus 30*	Specialist in Education	Ph.D. or Ed. D. Degree
0	$25,010	$25,703	$26,125	$26,587	$27,230
1	25,843	26,527	27,090	27,532	28,195
2	26,527	27,190	27,753	28,215	28,878
3	27,190	27,873	28,436	28,898	29,602
4	27,873	28,557	29,120	29,582	30,426
5	28,557	29,300	29,944	30,446	31,250
6	29,240	30,104	30,788	31,290	32,054
7	30,225	31,170	31,913	32,416	33,139
8	31,069	32,074	32,838	33,340	34,104
9	31,893	32,898	33,762	34,245	34,928
10	32,717	33,782	34,606	35,109	35,873
11	34,124	34,607	35,471	35,973	36,657
12	35,230	36,817	37,240	37,521	37,702
13	36,275	37,863	38,305	38,606	38,807
14	36,657	38,244	38,687	38,988	39,410
15	36,657	38,244	38,687	38,988	39,410
16	37,320	38,948	39,390	39,732	40,154
17	37,320	38,948	39,390	39,732	40,154
18	37,320	38,948	39,390	39,732	40,154
19	38,003	39,651	40,134	40,475	40,918
20	38,003	39,651	40,134	40,475	40,918
21	38,003	39,651	40,134	40,475	40,918
22	38,707	40,395	40,898	41,259	41,722
23	38,707	40,395	40,898	41,259	41,722
24	38,707	40,395	40,898	41,259	41,722
25	39,410	41,139	41,681	42,063	42,526

*Master's Degree Plus 30 Graduate Hours

Source: Prepared by legislative auditor's staff using salary schedule provided by the Orleans Parish school district.

OUACHITA PARISH

1998-1999 TEACHER SALARY SCHEDULE

Years of Experience	Bachelor's Degree	Master's Degree	Master's Plus 30*	Specialist in Education	Ph.D. or Ed. D. Degree
0	$23,731	$24,084	$24,084	$24,616	$25,323
1	24,084	24,437	24,437	24,968	25,674
2	24,437	24,792	24,792	25,323	26,030
3	24,792	25,144	25,144	25,674	26,561
4	25,144	25,498	25,498	26,030	27,120
5	25,498	26,030	26,116	26,655	27,676
6	25,853	26,561	26,746	27,303	28,232
7	26,207	27,120	27,398	27,954	28,789
8	26,561	27,676	28,047	28,602	29,345
9	27,120	28,232	28,695	29,254	29,902
10	27,676	28,789	29,345	29,902	30,461
11	28,233	29,345	29,996	30,551	31,018
12	28,807	29,952	30,647	31,199	31,545
13	29,398	30,579	31,294	31,861	32,218
14	29,398	30,579	31,294	31,861	32,218
15	29,398	30,579	31,294	31,861	32,218
16	30,007	31,223	31,960	32,545	32,912
17	30,007	31,223	31,960	32,545	32,912
18	30,007	31,223	31,960	32,545	32,912
19	30,634	31,887	32,645	33,249	33,626
20	30,634	31,887	32,645	33,249	33,626
21	30,634	31,887	32,645	33,249	33,626
22	31,280	32,569	33,352	33,972	34,362
23	31,280	32,569	33,352	33,972	34,362
24	31,280	32,569	33,352	33,972	34,362
25	31,946	33,274	34,079	34,719	35,120

*Master's Degree Plus 30 Graduate Hours

Source: Prepared by legislative auditor's staff using salary schedule provided by the Ouachita Parish school district.

POINTE COUPEE PARISH

1998-1999 TEACHER SALARY SCHEDULE

Years of Experience	Bachelor's Degree	Master's Degree	Master's Plus 30*	Specialist in Education	Ph.D. or Ed. D. Degree
0	$21,870	$22,244	$22,244	$22,798	$23,540
1	22,244	22,616	22,616	23,169	23,909
2	22,616	22,982	22,982	23,540	24,282
3	22,982	23,354	23,354	23,909	24,824
4	23,354	23,725	23,725	24,282	25,383
5	23,725	24,282	24,372	24,918	25,941
6	24,097	24,824	25,009	25,567	26,498
7	24,468	25,383	25,663	26,219	27,056
8	24,824	25,941	26,312	26,870	27,623
9	25,383	26,498	26,963	27,522	28,173
10	25,941	27,056	27,613	28,173	28,733
11	26,498	27,613	28,267	28,823	29,291
12	27,072	28,220	28,919	29,471	29,820
13	27,663	28,847	29,566	30,134	30,493
14	27,663	28,847	29,566	30,134	30,493
15	27,663	28,847	29,566	30,134	30,493
16	28,272	29,491	30,232	30,818	31,187
17	28,272	29,491	30,232	30,818	31,187
18	28,272	29,491	30,232	30,818	31,187
19	28,899	30,155	30,917	31,522	31,901
20	29,683	30,939	31,701	32,306	32,685
21	29,683	30,939	31,701	32,306	32,685
22	30,329	31,621	32,408	33,029	33,421
23	30,329	31,621	32,408	33,029	33,421
24	30,329	31,621	32,408	33,029	33,421
25	31,779	33,110	33,919	34,560	34,963

*Master's Degree Plus 30 Graduate Hours

Source: Prepared by legislative auditor's staff using salary schedule provided by the Pointe Coupee Parish school district.

ST. JOHN THE BAPTIST PARISH

1998-1999 TEACHER SALARY SCHEDULE

Years of Experience	Bachelor's Degree	Master's Degree	Master's Plus 30*	Specialist in Education	Ph.D. or Ed. D. Degree
0	$23,933	$24,344	$24,344	$24,991	$25,963
1	24,407	24,820	24,820	25,462	26,378
2	24,902	25,316	25,316	25,958	26,817
3	25,318	25,730	25,730	26,375	27,449
4	25,729	26,140	26,140	26,784	28,107
5	26,140	26,829	26,966	27,622	28,861
6	26,555	27,527	27,819	28,495	29,624
7	26,968	28,262	28,699	29,373	30,389
8	27,379	28,992	29,577	30,254	31,155
9	28,100	29,717	30,310	30,987	31,776
10	28,722	30,363	31,043	31,851	32,399
11	29,443	31,007	31,780	32,716	33,025
12	30,200	31,759	32,505	33,579	33,687
13	30,808	32,403	33,173	34,259	34,380
14	30,964	32,653	33,834	34,523	34,955
15	30,989	32,778	33,947	34,526	35,055
16	31,264	33,448	34,626	35,233	35,775
17	31,631	33,542	34,726	35,253	35,833
18	31,649	33,578	34,776	35,273	35,950
19	32,302	34,253	35,473	36,025	36,676
20	32,383	34,336	35,750	36,110	36,688
21	32,395	34,674	35,806	36,160	36,726
22	33,055	35,369	36,534	36,899	37,513
23	33,092	35,394	36,554	36,949	37,589
24	33,155	35,444	36,629	37,079	37,688
25	33,902	36,175	37,619	37,906	38,484

*Master's Degree Plus 30 Graduate Hours

Source: Prepared by legislative auditor's staff using salary schedule provided by the St. John the Baptist Parish school district.

ST. LANDRY PARISH

1998-1999 TEACHER SALARY SCHEDULE

Years of Experience	Bachelor's Degree	Master's Degree	Master's Plus 30*	Specialist in Education	Ph.D. or Ed. D. Degree
0	$21,892	$21,986	$22,130	$22,783	$23,666
1	21,952	22,400	22,544	23,219	24,093
2	22,292	22,839	22,983	23,658	24,533
3	22,807	23,375	23,519	24,193	25,268
4	23,119	23,713	23,857	24,533	25,791
5	23,533	24,329	24,559	25,242	26,431
6	23,948	24,944	25,273	25,974	27,071
7	24,362	25,587	26,009	26,709	27,712
8	24,776	26,227	26,742	27,441	28,352
9	25,395	26,867	27,474	28,177	28,993
10	26,011	27,508	28,208	28,809	29,636
11	26,640	28,148	28,943	29,642	30,277
12	27,286	28,839	29,678	30,374	30,988
13	27,949	29,574	30,433	31,144	31,669
14	27,949	29,574	30,433	31,144	31,669
15	27,949	29,574	30,433	31,144	31,669
16	28,630	30,326	31,207	31,936	32,471
17	28,630	30,326	31,207	31,936	32,471
18	28,630	30,326	31,207	31,936	32,471
19	29,329	31,098	32,000	32,748	33,293
20	29,329	31,098	32,000	32,748	33,293
21	29,329	31,098	32,000	32,748	33,293
22	30,047	31,888	32,815	33,479	34,137
23	30,047	31,888	32,815	33,479	34,137
24	30,047	31,888	32,815	33,479	34,137
25	30,713	32,593	33,542	34,326	34,895

*Master's Degree Plus 30 Graduate Hours

Source: Prepared by legislative auditor's staff using salary schedule provided by the St. Landry Parish school district.

Appendix C

Appendix C: Class Sizes and Student-to-Teacher Ratios for Grades K-3 in Sample Classes

District	School	Students Enrolled	Exceeds BESE Maximum of 26 Students	Student-to-Teacher Ratio	Student-to-Teacher and Paraprofessional Ratio*
Calcasieu	***Brentwood Elementary***				
	Class 1	20		20:1	20:2
	Class 2	20		20:1	
	Class 3	17		17:1	
City of Monroe	***Barkdull Faulk Elementary***				
	Class 1	18		18:1	
	Class 2	23		23:1	
	Class 3	25		25:1	
	Class 4	20		20:1	20:2
East Baton Rouge	***Dalton Elementary***				
	Class 1	20		20:1	20:2
	Class 2	27	X	27:1	
	Class 3	19		19:1	19:2
	Class 4	20		20:1	
	Class 5	17		17:1	
	Class 6	24		24:1	
	Class 7	22		22:1	
	Class 8	22		22:1	
	Class 9	20		20:1	
	Class 10	19		19:1	
	Class 11	19		19:1	
	Class 12	26		26:1	26:2
	Class 13	25		25:1	
Jackson	***Jasper Henderson Elementary***				
	Class 1	15		15:1	
	Class 2	15		15:1	
	Class 3	20		20:1	

District	School	Students Enrolled	Exceeds BESE Maximum of 26 Students	Student-to-Teacher Ratio	Student-to-Teacher and Paraprofessional Ratio*
Orleans	*McDonogh #15 Elementary*				
	Class 1	28	X	28:1	
	Class 2	28	X	28:1	
	Class 3	29	X	29:1	
Ouachita	*Woodlawn Elementary*				
	Class 1	20		20:1	
	Class 2	19		19:1	
	Class 3	16		16:1	
Pointe Coupee	*Upper Pointe Coupee Elementary*				
	Class 1	14		14:1	
	Class 2	19		19:1	
	Class 3	8		8:1	8:2
St. John	*Glade Elementary*				
	Class 1	21		21:1	
	Class 2	25		25:1	
St. Landry	*Northeast Elementary*				
	Class 1	17		17:1	
	Class 2	24		24:1	24:2
Overall	**Classes at or below BESE Maximum**		**32**	**88.90%**	
	Classes That Exceed BESE Maximum		**4**	**11.10%**	
	Total Classes Observed		**36**	**100.00%**	

***Paraprofessionals include teacher's aides and student teachers. A blank in this column indicates the absence of any paraprofessionals.**

Source: Prepared by legislative auditor's staff using data collected during classroom observations.

Appendix D

Appendix D: Class Sizes and Student-to-Teacher Ratios for Grades 4-12 in Sample Classes

District	School	Students Enrolled	Exceeds BESE Maximum of 33 Students	Student-to-Teacher Ratio	Student-to-Teacher and Paraprofessional Ratio*
Calcasieu	***Brentwood Elementary***				
	Class 1	21		21:1	21:2
	Class 2	27		27:1	
	Maplewood Middle				
	Class 1	27		27:1	
	Class 2	16		16:1	
	Class 3	40		40:1	
	Class 4	28		28:1	
	Class 5	16		16:1	
	Sulphur High				
	Class 1	25		25:1	
	Class 2	15		15:1	
	Class 3	19		19:1	
	Class 4	22		22:1	
	Class 5	16		16:1	
City of Monroe	***Barkdull Faulk Elementary***				
	Class 1	19		19:1	
	Carroll Junior High				
	Class 1	20		20:1	
	Class 2	16		16:1	
	Class 3	18		18:1	
	Class 4	19		19:1	
	Class 5	14		14:1	14:2
	Carroll High				
	Class 1	5		5:1	5:2
	Class 2	14		14:1	
	Class 3	19		19:1	
	Class 4	9		9:1	9:2
	Class 5	10		10:1	10:2

District	School	Students Enrolled	Exceeds BESE Maximum of 33 Students	Student-to-Teacher Ratio	Student-to-Teacher and Paraprofessional Ratio*
East Baton Rouge	***Dalton Elementary***				
	Class 1	23		23:1	
	Class 2	21		21:1	
	Class 3	18		18:1	
	Class 4	20		20:1	
	Class 5	18		18:1	
	Class 6	8		8:1	
	Glasgow Middle				
	Class 1	14		14:1	
	Class 2	9		9:1	
	Class 3	18		18:1	
	Class 4	22		22:1	
	Class 5	23		23:1	
	Class 6	18		18:1	
	Class 7	16		16:1	
	Class 8	16		16:1	
	Class 9	18		18:1	
	Class 10	13		13:1	
	Class 11	31		31:1	
	Class 12	19		19:1	
	Class 13	13		13:1	
	Class 14	9		9:1	
	Class 15	13		13:1	
	Class 16	14		14:1	
	Belaire High				
	Class 1	29		29:1	
	Class 2	27		27:1	
	Class 3	24		24:1	
	Class 4	7		7:1	
	Class 5	23		23:1	
	Class 6	8		8:1	
	Class 7	31		31:1	
	Class 8	24		24:1	
	Class 9	7		7:1	
	Class 10	16		16:1	
	Class 11	14		14:1	
	Class 12	16		16:1	
	Class 13	17		17:1	
	Class 14	17		17:1	
	Class 15	14		14:1	
	Class 16	6		6:1	

District	School	Students Enrolled	Exceeds BESE Maximum of 33 Students	Student-to-Teacher Ratio	Student-to-Teacher and Paraprofessional Ratio*
Jackson	***Jasper Henderson Elementary***				
	Class 1	27		27:1	
	Class 2	28		28:1	
	Jonesboro-Hodge Junior				
	Class 1	24		24:1	
	Class 2	17		17:1	
	Class 3	22		22:1	
	Class 4	24		24:1	
	Class 5	23		23:1	
	Chatham High				
	Class 1	25		25:1	
	Class 2	18		18:1	
	Class 3	5		5:1	
	Class 4	15		15:1	
	Class 5	1		1:1	
Orleans	***McDonogh #15 Elementary***				
	Class 1	35	X	35:1	
	Class 2	34	X	34:1	
	Live Oak Middle				
	Class 1	13		13:1	
	Class 2	7		7:1	7:2
	Class 3	27		27:1	
	Class 4	5		5:1	5:2
	Class 5	32		32:1	
	Edna Karr High				
	Class 1	25		25:1	
	Class 2	33		33:1	
	Class 3	27		27:1	
	Class 4	24		24:1	
	Class 5	33		33:1	
Ouachita	***Woodlawn Elementary***				
	Class 1	24		24:1	
	Class 2	22		22:1	
	Ouachita Junior				
	Class 1	11		11:1	
	Class 2	26		26:1	
	Class 3	6		6:1	6:2
	Class 4	20		20:1	
	Class 5	20		20:1	

District	School	Students Enrolled	Exceeds BESE Maximum of 33 Students	Student-to-Teacher Ratio	Student-to-Teacher and Paraprofessional Ratio*
Ouachita (Cont.)	***Ouachita High***				
	Class 1	13		13:1	
	Class 2	7		7:1	7:2
	Class 3	20		20:1	
	Class 4	27		27:1	
	Class 5	20		20:1	
Pointe Coupee	***Upper Pointe Coupee Elementary***				
	Class 1	20		20:1	
	Class 2	20		20:1	
	Pointe Coupee Central High				
	Class 1	22		22:1	
	Class 2	11		11:1	
	Class 3	22		22:1	
	Class 4	26		26:1	
	Class 5	16		16:1	
	Class 6	24		24:1	
	Class 7	23		23:1	
	Class 8	23		23:1	
	Class 9	22		22:1	
	Class 10	22		22:1	
St. John	***Glade Elementary***				
	Class 1	25		25:1	
	Class 2	30		30:1	
	Class 3	25		25:1	
	Leon Godchaux Middle				
	Class 1	37	X	37:1	
	Class 2	36	X	36:1	
	Class 3	29		29:1	
	Class 4	7		7:1	
	Class 5	8		8:1	
	East St. John High				
	Class 1	27		27:1	
	Class 2	26		26:1	
	Class 3	26		26:1	
	Class 4	11		11:1	11:2
	Class 5	8		8:1	8:3

District	School	Students Enrolled	Exceeds BESE Maximum of 33 Students	Student-to-Teacher Ratio	Student-to-Teacher and Paraprofessional Ratio*
St. Landry	***Northeast Elementary***				
	Class 1	15		15:1	
	Class 2	17		17:1	17:1.5
	Class 3	21		21:1	21:1.5
	Eunice Junior High School				
	Class 1	29		29:1	
	Class 2	24		24:1	24:3
	Class 3	24		24:1	
	Class 4	22		22:1	
	Class 5	25		25:1	
	North Central High School				
	Class 1	19		19:1	
	Class 2	12		12:1	
	Class 3	21		21:1	21:2
	Class 4	15		15:1	15:2
	Class 5	16		16:1	

Overall	**Classes At or Below BESE Maximum**	**131**	**97.04%**
	Classes That Exceed BESE Maximum	**4**	**2.96%**
	Total	**135**	**100.00%**

***Paraprofessionals include teacher's aides and student teachers. A blank in this column indicates the absence of any paraprofessionals.**

Source: Prepared by legislative auditor's staff using data collected during classroom observations.

Appendix E

Appendix E

Louisiana Educational Assessment Program
1997-98 Criterion-Referenced Tests Results
Percent of Students Who Attained State Performance Standard

District	Grade 3		Grade 5		Grade 7		Grade 10 (Initial Testing)			Grade 11 (Initial Testing)	
	Language Arts	Math	Language Arts	Math	Language Arts	Math	English Lang. Arts	Math	Written Comp.	Science	Social Studies
Calcasieu	96	93	94	94	90	82	92	81	98	89	92
City of Monroe	85	85	82	83	86	71	86	72	92	72	79
East Baton Rouge	87	85	83	85	82	72	88	79	96	85	89
Jackson	95	96	94	95	93	88	86	72	95	87	83
Orleans	73	71	66	70	70	60	69	52	90	69	76
Ouachita	95	93	93	92	91	88	93	79	98	86	86
Pointe Coupee	88	92	82	91	73	71	79	61	89	78	86
St. John	85	84	81	82	76	67	82	62	89	78	83
St. Landry	97	96	92	95	91	85	91	87	96	83	90

Source: Prepared by legislative auditor's staff using the Louisiana Educational Assessment Program, 1997-1998 Annual Report.

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Appendix F

Appendix F

Louisiana Educational Assessment Program
1997-98 Norm-Referenced Tests Results
District Composite Scores

District	Percentile Rank of the Average Standard Score					
	Iowa Tests of Basic Skills			Iowa Tests of Educational Development		
	Grade 4	Grade 6	Grade 8	Grade 9	Grade 10	Grade 11
Calcasieu	53	51	49	49	46	49
City of Monroe	33	39	36	34	35	32
East Baton Rouge	40	37	40	42	44	48
Jackson	49	38	38	46	42	36
Orleans	22	25	25	31	32	36
Ouachita	54	58	52	47	47	51
Pointe Coupee	28	31	27	25	27	31
St. John	32	34	30	30	35	37
St. Landry	47	48	45	43	42	45

Source: Louisiana Statewide Norm-Referenced Testing Program, 1998 Summary Report, The Iowa Tests.

Appendix G

Responses of Eight of the Nine School Districts

Calcasieu Parish School System's Response

Calcasieu
PARISH SCHOOL SYSTEM
JUDE W. THERIOT, SUPERINTENDENT

99 JAN -7 AM 9:36

January 6, 1999

Administrative Office
1724 Kirkman Street
Post Office Box 800
Lake Charles, LA
70602-0800
Phone (318) 491-1600
Fax (318) 437-1293

Mr. David K. Greer, CPA, CFE
Office of Legislative Auditor
State of Louisiana
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Greer:

Thank you for allowing us the opportunity to review the preliminary draft of your report to the Senate Education and Finance Committees. The staff members of the Office of Legislative Auditor that spent time in Calcasieu Parish were very professional and cordial in their efforts to gather information for your report. The report appears to be very extensive and does encompass a great number of areas and parts. Please allow the following to represent administrative responses to findings listed:

I. Issues Relating to DOE's Annual Financial & Statistical Report

The AFSR has been a report that has become more accurate and presented more consistent information with each passing year. Consistency, guidelines and new error reports created by the DOE with the help of local school business representatives will continue to improve the accuracy of data reported in the AFSR. We have come very far in the last five years in collecting and providing financial data for cumulative analysis on a statewide basis, but there are still items which must be classified based on the discretion of the people originating the data. Those discretionary items are fewer and fewer each year and will eventually be completely standardized. The information on Calcasieu Parish fixed assets was sent in correctly on the AFSR for 1996-97, just as it was listed in our financial statement. The reporting problem evidently occurred during the State consolidation phase.

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AN EQUAL OPPORTUNITY EMPLOYER

Every Louisiana school system makes a great effort to consistently apply LAUGH standards to accounting systems. Some systems, like Calcasieu, keep records in a fashion that is even more detailed than the LAUGH Guide requires. This extra detail including location, expenditure coding and further expenditure breakdowns must be condensed into LAUGH format for the AFSR. While Calcasieu Parish is in the process of computerizing the condensing process, it is currently done in spreadsheet format.

II. Education Costs

While the information in the report pertaining to education costs relating to Calcasieu Parish does appear to be accurate, there is a concern that the definition of instructional costs in this report does not correlate to the definition of instruction in the current Minimum Foundation Resolution (70%) requirement. Using the definition required by the current MFP Program, Calcasieu Parish easily meets the 70% instructional requirement. Using a different definition, that of direct classroom instructional expenditures, Calcasieu has a 54% ratio. If the definition changes, then the standard changes, and new guidelines must be developed, but the locals must have the opportunity to know what those guidelines are and have some input in the development process. Calcasieu Parish is in compliance with mandates on instructional time as demonstrated in the report.

III. Teacher Certification

Calcasieu Parish is very fortunate to have dedicated, well-qualified teachers, most of whom are certified in the areas in which they teach. Calcasieu works very hard to find teachers in the shortage areas, which are fairly well acknowledged statewide, by recruiting at universities throughout the State.

IV. Teachers', Principals', and Assistant Principals' Compensation

The information presented for Calcasieu Parish in this area appears accurate although averages are used as computed by the auditors and not the district.

V. Enrollment and Student Information

Information presented on enrollment and student information relating to Calcasieu Parish does appear accurate. The parish staff members work very hard to insure that student data is accurate because the information is so vital to the analysis of whether the education process is succeeding. The one area that Calcasieu needs to expand on, a parishwide policy defining when a child is excessively absent for MFP purposes, is currently being addressed by curriculum administrators. The current policy is defined by each individual school.

Class sizes and student teacher ratios in Calcasieu Parish are in compliance with the State mandates in all cases and average better than State mandates in nearly all cases.

VI. Free and Reduced-Price Meals

The information presented on free and reduced-price lunches appears accurate for Calcasieu Parish. The system normally verifies more applications than are required and did so in 1997-98 as demonstrated in the report. We understand that a definition of at-risk that is based on free and reduced lunch applications requires that the application process be accurate.

VII. Student Testing

While the Calcasieu Parish School Board is proud of the progress made in student test scores, we know that there is much progress to be made. The new accountability formula will move Louisiana education forward and sound tests and testing procedures are the major ways to measure progress. Calcasieu continues to place great emphasis every day on developing well rounded students taught based on adopted standards that will do well on mandated tests.

VIII. Lawsuits

Lawsuits have become a standard part of daily management of school systems across the State. Through sound risk management practices, good legal advice and quick responses, the Calcasieu Parish School Board will continue to strive to solve legal problems as efficiently as possible.

While the information in the report was gathered with care and is well presented, it is important that it be received in proper context. Every school system has individual needs just like every child has individual needs. Each district will continue to use different methods of trying to meet those needs with the statewide common goal of raising the educational bar in Louisiana.

Sincerely,

Karl Bruchhaus
Chief Financial Officer

KB:bjd

City of Monroe Schools' Response

REVIEW OF EDUCATIONAL ISSUES IN NINE LOUISIANA SCHOOL DISTRICTS

RESPONSE FROM

MONROE CITY SCHOOL SYSTEM

RE: II - Education Costs

Question: "What is the cost per student and what proportion of educational expenditures were used for direct classroom instruction during 1997 and 1998?"

HOW MANY OF YOU REMEMBER THE OLD "DRAGNET" TV SERIES STARRING SGT. JOE FRIDAY? REMEMBER WHAT HE ALWAYS SAID? "We want the facts Ma'am, Just the facts."

GOOD NEWS! Sgt. Friday is giving the Legislative "THE FACTS" on a tenth (10th) School District. I believe you'll find them quite helpful!!

> Sgt. Joe Friday has taken on another job as Superintendent of the Dragnet Public Schools. GOSH! Is he proud! A realy good District with 10,000 students. Guess what! During 1996-97 his District passed a local Capital Outlay Program for 60 million dollars. Now, he can build new schools, renovate existing ones, and pay back the borrowed money (bonds) over the next 20 years. They really got that building program "IN HIGH GEAR" during 1997-98. It's a GREAT DAY.

Hey! Here's some fiscal "FACTS!"

DRAGNET PARISH SCHOOLS
1996-97

Exhibit II-1 Cost Per Student	(10,000 students)	Exhibit II-3 Expenditures
$ 400	Administrative	$ 4,000,000
3400	**Instruction**	**34,000,000**
350	Support Services	3,500,000
400	Plant & Equipment	4,000,000
200	Transportation	2,000,000
400	Nutrition	4,000,000
	Other	0
$ 5150	TOTAL	$ 51,500,000

Per Pupil Cost $5150
Direct Classroom Instruction 66%

DRAGNET PARISH SCHOOLS
1997-98
(Spent $20,000,00 building & renovating Schools, Paid off $5,000,000 in bonds & interest)

Exhibit II-1		Exhibit II-3
$ 400	Administration	$ 4,000,000
3400	**Instruction**	**34,000,000**
350	Support Services	3,500,000
2400	Plant Equipment(20,000,000)	24,000,000
200	Transportation	2,000,000
400	Nutrition	4,000,000
500	Other(5,000,000)	5,000,000
$ 7650	TOTAL	$ 76,500,000

Per Pupil Cost $7,650

Direct Classroom Instruction 44%

OH! NO! WHAT HAS HAPPENED TO MY DISTRICT? THE "FACTS" show I'm spending a lot more "per pupil" and my "Classroom Instruction" is way down. This is TERRIBLE! WHERE DID I GO WRONG? WOE IS ME! WHAT WILL MY BOARD THINK, MY COMMUNITY, THE MEDIA???

MONROE CITY SCHOOLS
Business Department
P. O. Box 4180
Monroe, LA 71211-4180

Joseph W. Lane, Jr.
Assistant Superintendent

(318) 325-0601
Fax: (318)322-2718

*THE FACTS SHOW THAT Dragnet Parish Schools went from a very good, acceptable school district to unacceptable and poor BECAUSE THE VOTERS PASSED A 60 MILLION DOLLAR CAPITAL IMPROVEMENT PROGRAM TO BUILD NEW SCHOOLS AND RENOVATE EXISTING ONES!

DOES THAT MAKE SENSE???

MEMBERS OF THE LEGISLATURE

Just as important as "THE FACTS" are

KNOWLEDGE OF WHAT THE "FACTS" TRULY MEAN!
KNOWLEDGE OF HOW THE FACTS CAN BE USED!
KNOWLEDGE OF HOW THE FACTS CANNOT BE USED!

The Differences between Apples, Oranges, and Grapefruits !

NOW! We really haven't been talking about a fictitious District - **WE'VE BEEN TALKING ABOUT MONROE CITY SCHOOLS!**

In March of 1994, we joined hands with a very diverse, urban Community and together passed a 58.8 million dollar Capital Improvement Program. Since that time we've been building schools, adding additions, renovating buildings, and paying back the money we borrowed.

***Exhibits II-1, II-2, & II-3 CONTAIN THE FACTS! They are accurate and the Legislative Auditor has done an excellent job, as you have come to expect.**

BUT, the Exhibits seem to lend themselves to comparisons!!! NO! NO! NO!

CAN YOU USE THESE EXHIBITS AND COMPARE MONROE CITY TO ANY OTHER OF THE EIGHT SCHOOL DISTRICTS?

ABSOLUTELY NOT!!

CAN YOU SAY OUR COST PER PUPIL IS HIGH?

NO!!

CAN YOU SAY OUR DIRECT CLASSROOM INSTRUCTION EXPENDITURES ARE LOW?

NO!!

BECAUSE THE QUESTION HAS TO BE ASKED, HIGH OR LOW OR GOOD OR BAD <u>COMPARED TO WHAT</u>!!

<u>TRUE FACT</u> When you have Capital Outlay Expenditures and Bond Redemption Payments included in any school system "Cost" presentation.....

YOU ARE TRYING TO COMPARE <u>APPLES</u> TO <u>ORANGES</u> TO <u>GRAPEFRUITS</u>!
(some districts have them, some don't, some more than others)

<u>TRUE FACT</u> When you use these expenditures in any per pupil or direct instruction costs.....

THE FIGURES ARE DISTORTED!!!
YOU PUNISH A SYSTEM FOR LOCAL EFFORT!!!

THE FACTS MA'AM, JUST THE FACTS!

We agree, they're accurate.....

HOWEVER: IN EXHIBITS II - 1 & 2 & 3

YOU CANNOT USE THEM FOR: <u>COMPARISONS</u> OR TO <u>DRAW CONCLUSIONS</u>

Whose's High or Low? GOOD? or BAD?

APPLES - ORANGES - GRAPEFRUITS

AS IMPORTANT AS FACTS ARE:

KNOWLEDGE OF WHAT THE "FACTS" TRULY MEAN
KNOWLEDGE OF HOW THE "FACTS" CAN BE USED
KNOWLEDGE OF HOW THE "FACTS" CANNOT BE USED

ARE EQUALLY IMPORTANT!!!

Local district personnel must assist the Legislative in the presentation of local school system issues. We in the Monroe City School System stand ready to be of help whenever asked.

Joseph W. Lane, Jr.
Assistant Superintendent of Support Services
Monroe City School Board
Ph. (318) 325-0601 ext. 3021

East Baton Rouge Parish School System's Response

EBR
East Baton Rouge Parish School System

1050 South Foster Drive, Baton Rouge, Louisiana 70806
P.O. Box 2950, Baton Rouge, Louisiana 70821
Phone (504)922-5400, Fax (504)922-5411

Gary S. Mathews, Ph.D., Superintendent

January 8, 1999

99 JAN 8 P3:04

Dr. Daniel G. Kyle
Legislative Auditor
State of Louisiana
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Dr. Kyle:

Subject: Legislative Auditor's Preliminary Performance Audit Report (Draft)

I am in receipt of the preliminary draft of the Performance Audit Report received from the Legislative Auditor's Office on January 5, 1999.

As requested in Mr. David Greer's memo, dated January 4, 1999, the enclosed written response is submitted by the East Baton Rouge Parish School System.

If I can be any further assistance, please call me at (225) 922-5450.

Sincerely,

Charlotte D. Placide
Associate Superintendent for
Operations and Budget Management

CDP/ca
Attachment

CC: Gary S. Mathews

An Equal Opportunity Employer

II. EDUCATION COSTS

Page II-5

In Section listed as: **Are schools providing the legally mandated number of instructional minutes?:**

> In the last Paragraph of this section on Page II-6, last sentence currently reads:
> *According to an official at DOE, homeroom is **not** considered to be instructional time.*

EBR Response:
EBR does not find this interpretation in law. We do not schedule "homeroom" – it's part of the 1st. period.

Page II-7

In Section listed as: **Exhibit II-4 Instructional Minutes and Days, 1997-98 and 1998-99**

Glasgow Middle:

In reviewing the daily schedule for Glasgow Middle School, EBR finds that we are showing a total of 64,076 minutes of instruction for the 1998-99 school year. We currently operate Glasgow on a 371 minutes per day schedule. (See Attached A)

A

CALENDAR LISTING
SCHOOL SESSION 1998 - 1999
DATE UPDATED: 11/23/1998 SITE: 017034 Forest Heights Elementary School
0CALENDAR CODE: 168 GRADES: PS,PK,K-5,NG NUMBER PERIODS/DAY: 6 CALC. EQUIV. INSTR. DAYS: 175.19 TOTAL INSTRUCT. MIN: 63,068
NUMBER MINUTES/DAY: 370 MINIMUM SCHOOL MIN/DAY: 360 NUM. OF SEMESTERS: 2 ORCD

0LEA : 017 East Baton Rouge Parish

INSTRUCT. TIME (MINUTES)	TYPE	EVENT DESCRIPTION	BEGIN DATE	END DATE
10		REGULAR SCHOOL SESSION	08/24/1998	06/03/1999
20		TEACHER IN-SERVICE	08/19/1998	08/21/1998
20		TEACHER IN-SERVICE	01/19/1999	01/20/1999
20		TEACHER IN-SERVICE	06/04/1999	06/04/1999
30		LABOR DAY HOLIDAY	09/07/1998	09/07/1998
30		VETERAN'S DAY HOLIDAY	11/11/1998	11/11/1998
30		THANKSGIVING HOLIDAYS	11/23/1998	11/27/1998
30		CHRISTMAS HOLIDAYS	12/21/1998	01/01/1999
30		M. L. KING, JR. HOLIDAY	01/18/1999	01/18/1999
30		MARDI GRAS HOLIDAY	02/15/1999	02/16/1999
30		EASTER HOLIDAY	03/29/1999	04/05/1999
40		STAFF DEVELOPMENT	09/16/1998	09/16/1998 250
40		STAFF DEVELOPMENT	10/21/1998	10/21/1998 250
40		PARENT/TEACHER CONFERENCE	10/28/1998	10/30/1998 250
40		STAFF DEVELOPMENT	11/18/1998	11/18/1998 250
40		STAFF DEVELOPMENT	12/16/1998	12/16/1998 250
40		PARENT/TEACHER CONFERENCE	02/01/1999	02/02/1999 250
40		STAFF DEVELOPMENT	02/17/1999	02/17/1999 250
40		STAFF DEVELOPMENT	03/17/1999	03/17/1999 250
40		PARENT/TEACHER CONFERENCE	04/09/1999	04/09/1999 250
40		STAFF DEVELOPMENT	04/21/1999	04/21/1999 250
40		STAFF DEVELOPMENT	05/19/1999	05/19/1999 250
50		HURRICANE DAY	09/28/1998	09/28/1998

1REPORT NO: SPC600R1
RUN DATE : 11/23/1998

LOUISIANA STATE DEPARTMENT OF EDUCATION
SPONSOR-SITE SYSTEM

CALENDAR LISTING
SCHOOL SESSION 1998 - 1999
DATE UPDATED: 11/23/1998 SITE: 017035 Glasgow Middle School
0CALENDAR CODE: 170 GRADES: 6-8,NG NUMBER PERIODS/DAY: 7 CALC. EQUIV. INSTR. DAYS: 177.99 TOTAL INSTRUCT. MIN: 64,076
NUMBER MINUTES/DAY: 371 MINIMUM SCHOOL MIN/DAY: 360 NUM. OF SEMESTERS: 2 ORCD

0LEA : 017 East Baton Rouge Parish

INSTRUCT. TIME (MINUTES)	TYPE	EVENT DESCRIPTION	BEGIN DATE	END DATE
10		REGULAR SCHOOL SESSION	08/24/1998	06/03/1999
20		TEACHER IN-SERVICE	08/19/1998	08/21/1998
20		TEACHER IN-SERVICE	01/19/1999	01/20/1999
20		TEACHER IN-SERVICE	06/04/1999	06/04/1999
30		LABOR DAY HOLIDAY	09/07/1998	09/07/1998
30		VETERAN'S DAY HOLIDAY	11/11/1998	11/11/1998
30		THANKSGIVING HOLIDAYS	11/23/1998	11/27/1998
30		CHRISTMAS HOLIDAYS	12/21/1998	01/01/1999
30		M. L. KING, JR. HOLIDAY	01/18/1999	01/18/1999
30		MARDI GRAS HOLIDAY	02/15/1999	02/16/1999
30		EASTER HOLIDAYS	03/29/1999	04/05/1999
40		STAFF DEVELOPMENT	09/16/1998	09/16/1998 265
40		STAFF DEVELOPMENT	10/21/1998	10/21/1998 265
40		STAFF DEVELOPMENT	11/18/1998	11/18/1998 265
40		STAFF DEVELOPMENT	12/16/1998	12/16/1998 265
40		STAFF DEVELOPMENT	02/17/1999	02/17/1999 265
40		STAFF DEVELOPMENT	03/17/1999	03/17/1999 265
40		STAFF DEVELOPMENT	04/21/1999	04/21/1999 265
40		STAFF DEVELOPMENT	05/19/1999	05/19/1999 265
50		HURRICANE DAY	09/28/1998	09/28/1998

1REPORT NO: SPC600R1
RUN DATE : 11/23/1998

LOUISIANA STATE DEPARTMENT OF EDUCATION
SPONSOR-SITE SYSTEM

CALENDAR LISTING
SCHOOL SESSION 1998 - 1999
DATE UPDATED: 11/23/1998 SITE: 017036 Glen Oaks Middle School
0CALENDAR CODE: 175 GRADES: 6-8,NG NUMBER PERIODS/DAY: 7 CALC. EQUIV. INSTR. DAYS: 177.99 TOTAL INSTRUCT. MIN: 64,076
NUMBER MINUTES/DAY: 371 MINIMUM SCHOOL MIN/DAY: 360 NUM. OF SEMESTERS: 2 ORCD

0LEA : 017 East Baton Rouge Parish

INSTRUCT. TIME (MINUTES)	TYPE	EVENT DESCRIPTION	BEGIN DATE	END DATE
10		REGULAR SCHOOL SESSION	08/24/1998	06/03/1999
20		TEACHER IN-SERVICE	08/19/1998	08/21/1998
20		TEACHER IN-SERVICE	01/19/1999	01/20/1999
20		TEACHER IN-SERVICE	06/04/1999	06/04/1999
30		LABOR DAY HOLIDAY	09/07/1998	09/07/1998
30		VETERAN'S DAY HOLIDAY	11/11/1998	11/11/1998
30		THANKSGIVING HOLIDAYS	11/23/1998	11/27/1998
30		CHRISTMAS HOLIDAYS	12/21/1998	01/01/1999
30		M. L. KING, JR. HOLIDAY	01/18/1999	01/18/1999
30		MARDI GRAS HOLIDAY	02/15/1999	02/16/1999
30		EASTER HOLIDAYS	03/29/1999	04/05/1999
40		STAFF DEVELOPMENT	09/16/1998	09/16/1998 265
40		STAFF DEVELOPMENT	10/21/1998	10/21/1998 265
40		STAFF DEVELOPMENT	11/18/1998	11/18/1998 265
40		STAFF DEVELOPMENT	12/16/1998	12/16/1998 265
40		STAFF DEVELOPMENT	02/17/1999	02/17/1999 265
40		STAFF DEVELOPMENT	03/17/1999	03/17/1999 265
40		STAFF DEVELOPMENT	04/21/1999	04/21/1999 265
40		STAFF DEVELOPMENT	05/19/1999	05/19/1999 265
50		HURRICANE DAY	09/28/1998	09/28/1998

1REPORT NO: SPC600R1
RUN DATE : 11/23/1998

LOUISIANA STATE DEPARTMENT OF EDUCATION
SPONSOR-SITE SYSTEM

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III. TEACHER CERTIFICATION

Page III-3

In Paragraph listed as: Interim Emergency Policy for Hiring Full-Time/Part-Time Noncertificated School Personnel

EBR Recommends:

DOE Circular 665: School districts issue 665's and DOE does not include them in its teacher certification database and does not maintain teacher files with the exception of EBRP who does maintain teacher files on 665's.

Page III-4

Line reading: RECOMMENDATIONS:

EBRP concurs that DOE should use the information in its database to monitor teachers' certifications to ensure that they are updated and not expired.

Page III-8

In Section listed as: Tracking Temporary Authorizations

Line reading: RECOMMENDATIONS #1:

EBRP is in agreement and has no objection to be monitored for compliance for TTA's and 665's.

Line reading: RECOMMENDATIONS #2:

It is the belief of EBRP that a designee is already in place in the form of the Personnel Director.

Page III-9

Line reading: RECOMMENDATION #1:

EBRP has no problem with being monitored by DOE for compliance for the use of correct codes. We would request that additional codes be established which would more clearly delineate those persons holding teachers' certificates who are assigned to non-teaching positions.

V. ENROLLMENT and STUDENT INFORMATION

Page V-3

In Section listed as: **Timeliness of Data Transmission**

In East Baton Rouge district, this is a problem and we believe it will continue to be a problem; however, the timeliness should improve with the new on-line software.

Page V-6

In Section listed as: **'No Shows'** -- Paragraph beginning with **East Baton Rouge.**

Yes, this is probably true, but with the new on-line software we hope this will be corrected.

Same Paragraph beginning with "**East Baton Rouge.** ", next to last sentence currently reads:
The district stated that it has never received guidance from DOE on when to drop these students.

Response:
We are not aware of who made this statement.

VI. FREE and REDUCED-PRICE MEALS

In Section listed as: **District Procedures for Determining Eligibility**

Page VI-4

EBR Recommends the following:

Second Paragraph under "**East Baton Rouge**.", third sentence currently reads:
The school food service managers do not make eligibility determinations, but they do ensure that all necessary parts of the applications are completed.

Change to read as follows:
The school food service managers evaluate the application to ensure that all necessary parts are complete and give the student a temporary status in the school computer pending final determination of eligibility made by district School Food Service section personnel.

Second Paragraph under "**East Baton Rouge**.", fifth sentence currently reads:
The computer prints out notification letters, which are sent to the managers at the schools to input into the school computer. Copies are also sent to the students' households.

Change to read as follows:
Computer generated notification letters are sent to the school food service managers to input the permanent eligibility status of each student. The letters are then sent home to parents by way of the students.

Jackson Parish School Board's Response

JACKSON PARISH SCHOOL BOARD

William G. Black, Interim Superintendent
Robert E. Schmidt, President

P. O. Box 705
Jonesboro, LA 71251-0705
Telephone (318) 259-4456
Fax (318) 259-2527

January 8, 1999

Dr. Daniel Kyle
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Dr. Kyle:

Please allow this letter to serve as our response to the draft of the Legislative Audit provided us by your office. We have reviewed your findings and agree that they are accurate. We have made note of the items that need our attention and are currently addressing these issues.

Thank you for your cooperation in this matter.

Sincerely,

William G. Black

William G. Black
Interim Superintendent

BEST COPY AVAILABLE

Orleans Parish School Board's Response

NEW ORLEANS PUBLIC SCHOOLS

3510 GENERAL DEGAULLE DRIVE • NEW ORLEANS, LOUISIANA 70114

MATTHEW PROCTOR, JR., Ed.D.
Interim Superintendent
(504) 365-8730
(504) 365-8733 Fax

January 8, 1999

Mr. Daniel G. Kyle, CPA, CFE
Office of Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

Dear Mr. Kyle:

Attached is the Orleans Parish School District's response to the Review of Education Issues of Louisiana School Districts.

Sincerely,

Matthew Proctor, Jr.

MP/cc

Attachment

ORLEANS PARISH SCHOOL DISTRICT'S (OPSD) RESPONSE To THE REVIEW OF EDUCATIONAL ISSUES IN ORLEANS PARISH

Teacher Certification

Issue: The auditors were unable to ascertain the certification status of 679 teachers or 15% of teachers in OPSD.

OPSD's Response: During the time the auditors visited our office, the information requested was not readily available in the format requested. Please see attachment A for the information you requested.

Education Cost

Issue: There are no assurances that data contained in the AFR are accurate. Neither the DOE internal auditors nor independent auditors audit AFR data.

OPSD's Response: We recommend that the DOE use each Districts' financial statements as oppose to requiring the use of the AFR formatted report. The OPSD's AFR data is reconcile to amounts reported on OPSD's Comprehensive Annual Financial Report. The Comprehensive Annual Financial Report is audited annually by external auditors. Additionally , if the DOE is to require the use AFR format then each District should be require to have their external auditors include as part of their audit scope the review of each District's AFRs reported to the state.

Are schools providing the legally mandated number of instructional minutes ?

Issue: Auditors could not determine instructional minutes reported from the schedule provided by McDonogh 15 Elementary school.

OPSD's Response: Enclosed you will find attachment B, which is a revise schedule of instructional minutes provided to students at McDonogh 15 Elementary School.

Timeliness of data transmission

Issue: Most Districts reported that they do not have a problem with meeting the DOE imposed deadlines.

OPSD's Response: Additional staffing to support the MFP effort has enhance the accuracy of reporting and the timeliness of data transmissions to the state.

Excessive Absences

Issue: Auditors found one (1) student who had excessive absences but was still included on the October 1 count.

OPSD's Response: OPSD has corrected this error.

Attendance Recording Keeping

Issue: That some teachers are not using the standardized attendance markings in their roll books as required by their District.

OPSD's Response: Orleans Parish distributed instructions to all schools at the beginning of the 1998-99 school year, detailing the proper way to mark attendance in order to standardized attendance reporting throughout the District and to facilitate any auditing of records, both internally and by the State Department. These instruction will be redistributed at the beginning of the second semester of the 1998-99 school year.

What are the class sizes and student : teacher ratios in each of the sample classes observed in the nine school Districts ?

Issue: A sample of class size for grades K-3 at McDonogh 15 indicated that there were three (3) classes that exceeded BESE guidelines for class size. See appendix C. A sample of class size for grades 4-12 at McDonogh 15 indicated that there were two (2) classes that exceeded BESE guidelines for class size. See appendix D.

OPSD 's Response: The classrooms cited by the Legislative Auditors for exceeding pupil/teacher ratio on November 4, 1998 resulted from students enrolling after October 1, 1998 which increased overall student enrollment.

Additional Compensation Teachers and Principals

Issue: The OPSD personnel said that they had other priorities and would not be providing the information.

OPSD's Response: During the time the auditors visited our office, the information requested was not readily available in the format requested. Please see attachment C for the information you requested.

ATTACHMENT A

....+....3....+....4....+....5....+....6....+....7....+....8....+....9 **PPS63971**

NEW ORLEANS PUBLIC SCHOOLS
PEP SUPPLEMENT REPORT
1998 - 99

CERTIF TYPE	EXP CODE	TOTAL
665	1	287
TTA	2	319
000	3	36
	4	35
		677

ATTACHMENT B

Mc Donogh 15 Creative Arts School
1997-1998
School-wide Schedule

8:20 am	First Bell
8:25 am	Second Bell
8:25 - 11:00 am	Language Arts Block .....165 minutes
11:00-11:30	First Lunch
11:30-12:00	Second Lunch
12.00-12:30	Third Lunch
12:30– 1:00	Fourth Lunch

*followed by P.E .....30 minutes

11:00 -12:00	Math .....60 minutes
12:00- 1:00	Science /Social Studies .....45 minutes
1:00 – 2:30	Music, Visual Arts .....30 minutes

Total Instructional Minutes 330 daily

Mc Donogh 15 Creative Arts School
1998-1999
School-wide Schedule

8:05 am	First Bell
8:10 am	Second Bell
8: 10 - 11:00 am	Language Arts Block .....175 minutes
11:00-11:30	First Lunch
11:30-12:00	Second Lunch
12:00-12:30	Third Lunch
12:30– 1:00	Fourth Lunch

*followed by P.E: .....30 minutes

11:00 --12:00	Math .....60 minutes
12:00-- 1:00	Science /Social Studies ..... 60 minutes
1:00 – 3:00	Music, Visual Arts ..... 60 minutes

Total Instructional Minutes 385 daily

ATTACHMENT C

New Orleans Public Schools
Extra Compensation
FY 1997-98

Type	Amount
Teachers	
Athletic Coaches Pay	892,707
ADEPT	884,814
STIPENDS	623,108
Summer School	278,654
Dept. Chairperson - Elem.	110,209
After School Activities	80,409
Dept. Chairperson - Sec.	78,121
Band Directors	33,485
Strings Sat. Morning	10,080
Project Tempo	8,355
Total Extra Compensation - Teachers	$2,999,942
Principals	
Summer School	29,469
Total Extra Compensation	$3,029,411

Ouachita Parish School Board's Response

OPSB 100 BRY STREET · P. O. BOX 1642 · MONROE, LA 71210-1642 · PHONE (318) 388-2711 FAX (318) 338-2221

OUACHITA PARISH SCHOOL BOARD

January 11, 1999

Dr. Daniel G. Kyle, Legislative Auditor
State of Louisiana
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Dr. Kyle:

I am providing the following responses to your report "Review of Education Issues in Nine Louisiana School Districts."

II. EDUCATION COSTS

NO. 1 – Recommendation: The school districts should review these schools' schedules to determine if these schools are providing the legally mandated number of instructional minutes per year. For those schools that are found to not be providing the required number of minutes, the appropriate schedule adjustments should be made.

Response of Ouachita Parish School Board: In reviewing our records, we determined that the Ouachita Parish School Board is providing the legally mandated number of instructional minutes at Ouachita Parish Junior High. The schedule in the report should reflect 177 days instead of 175.5.

III. Teacher Certification

Recommendation: BESE should work with the legislature to study ways to simplify the certification and authorization process. If a more simplified process is feasible, it could result in a reduction of administrative time spent on the certification and authorization process. This could lead to cost savings for the department and districts.

Response of Ouachita Parish School Board: A simplified certification process would be most welcome. A total restructuring would be desirable with less attention to "education" courses and more attention to content courses. More flexibility in courses taken would be welcome.

V. Enrollment and Student Information – Student Counts

Recommendation: Because the process of identifying and accurately reporting students enrolled as of October 1 is cumbersome and time consuming, we recommend that DOE consider using other means on which to base funding to schools. Some suggestions are to:

Use the audited October 1 student count from the previous school year to calculate the current year's MFP funding per student.

Response of Ouachita Parish School Board: I strongly agree with this recommendation. The present procedure of basing the current year MFP funding on the current year October 1 student count causes problems in budgeting. Because the funding is based on the current year October 1 student count, the school systems don't know the actual amount of their MFP funding until February. By February the school systems have hired teachers, purchased materials and supplies, and made repairs in schools based on an estimated amount of MFP funding that can change in February by several hundred thousand dollars. If the final MFP amount is not given to the schools systems until February, it is too late in the year to make significant dollar adjustments to their budget. For instance, if we should have a reduction in funding, we can't reduce the number of our elementary teachers and consolidate elementary classes in February to cut costs. Also, we can't return instructional materials in February that have already been used. What happens in reality is the schools run a deficit for the current year and try to reduced the budget in the following year. However, you run into the same problem again the following year because you are basing your budget on estimated MFP funding.

I feel that the current year October 1 funding should be the basis for the following year's funding. By doing this, we would have the actual amount of our MFP funding for the current year in the summer when we are preparing budgets for the current year. This would make our budgets a lot more sound and not based so much on estimated amounts.

V. Enrollment and Student Information – Class sized and student/teacher ratios

Recommendation: DOE should require, and the districts should ensure, that all teachers maintain neat, complete, and accurate records of attendance in their roll books. This may include requiring all districts to use standard markings to record attendance in the roll books. It may also be helpful for teachers and office staff at the schools to receive instructional training on proper attendance reporting procedures. In light of the new school accountability plan, it is important to ensure that all parties understand the importance of recording attendance accurately.

Response of Ouachita Parish School Board: Roll books for recording attendance is district policy. Accuracy and compliance should be stressed. It is a difficult task for a teacher in a middle or secondary school to maintain attendance records. Both the district and DOE want the teacher to spend as much time as possible on instruction. At the same time, additional administrative duties are added to the teacher. Additional reporting requirements should be kept to a minimum. If better, more accurate, cost effective, and less time consuming methods of collecting information can be devised, the district would gladly implement changes.

VI. Free and Reduced-Priced Meals

Recommendation No. 1: The district should require that documentation of income or proof of categorical eligibility (e.g. food stamps and FITAP) is submitted at the time of application. This is allowable under USDA guidelines as long as the household has been notified that such documentation is requested. If the district requires this type of documentation however, it should also be careful not to delay the approval of applications and to follow the guidelines.

Response of Ouachita Parish School Board: To request that parents provide documentation of income with the initial submission of the Free/Reduced Application would place a substantial burden on the manager or principal during an already hectic time of the year - the start-up of school. Because the bulk of the applications are submitted during the first month and a half of the school year, the manager or principal already has a difficult time meeting the current Federal guidelines and timeframes. It is difficult enough now for each school site to obtain the application, check it for the required information, make a determination of eligibility, then notify the parents of their child's eligibility for the Free/Reduced Meal Program, AND make sure this information is entered into the SIS database ACCURATELY before the October 1st deadline.

The verification process can be a very sensitive area with parents and should be handled carefully. The parent's sensitivity may also contribute to their not sending in requested income documentation, resulting in the loss of benefits. In order to accomplish this recommendation, additional staff would be required to assist with the approval and verification of the applications at each site in order that the process is completed correctly and within the established timeframes.

The requirement of documentation of income or proof of categorical eligibility at the time of the submission of the initial application could possibly be accomplished if we used the "Multi-Child Application for Free/Reduced Meals". Family applications would be sent to the district office for approval and verification. Each appropriate school site would then be notified of each child's eligibility status as it is determined. The hiring of additional staff would be required to accomplish this task but, I feel it could be done in a more accurate and timely manner. In order to participate in the family application process, the Ouachita Parish Child Nutrition Program needs to be completely networked with the school cafeterias for the constant transfer of information in a timely manner.

If the State decides to require each district to verify 100% of the initial applications, I feel the State should provide the funding to hire the extra staff to approve the applications and complete the verification procedure. The Child Nutrition Program is already meeting federal guidelines. This department should not be required to take on the added fiscal burden (staff and time involved) to verify every application when we receive no additional funds for identifying the "at risk" student and for making sure this information is maintained accurately in the SIS database.

Recommendation No. 2: The district should consider conducting its verification prior to October 31st, as allowed by USDA guidelines, and project the results to October 31st. If verifications were completed prior to October 1st, the district would have the information it needs to communicate the correct number of "at-risk" kids to DOE for MFP funding purposes. DOE could then update the "at-risk" flags on its SIS database for use in MFP funding calculations.

Response of Ouachita Parish School Board: The Ouachita Parish Child Nutrition Program has started the verification process prior to October 31st. This year we were able to get letters of notification out by October 21st and completed the entire process by November 20th. Because we are not set up to approve applications in a centralized location, we are unable to make the selection of applications as described by USDA guidelines within the timeframe suggested above.

Our computer software allows us to select applications for verification only once. We have tried before to add applications for verification and did not receive the same names. This affected the outcome of the rest of the verification procedure, specifically the letters generated. We basically had to scrap the original list and start over.

Currently we have all schools send the district CNP office a diskette of all approved applications on October 1st. This information is loaded on to our server and the computer selects a focused sample of applications for verification. We then contact the schools to send in copies of the "selected applications", generate the letters of notification, and begin the verification process.

Even if we had the schools send in diskettes at the end of August, we would not be able to complete the verification process prior to October 1st, nor would we have a true sampling of applications, because only a small percentage of applications will have been approved. After selection of the applications, the verification process itself can take no less than 20 days - the parent is allowed 10 days to provide the requested documentation of income and 10 days to appeal the decision.

Many parents neglect the deadlines set. You noted in your report that 86 students lost benefits as a result of verification. To further clarify those numbers, of the 65 applications (representing 128 students) selected for verification, only 39 families replied (93 students). This means 37 families (61 children) did not respond at all. Of the 37 no responses, 12 families (representing 26 children) reapplied for benefits with the required documentation resulting in only 1 child being denied benefits. This would reduce the total number of lost benefits to 61 students. This number could have been lower if all of the families selected for verification had participated in the process. Remember, we still had 25 families (35 students) who never returned income information and therefore lost benefits.

Recommendation No. 3: The district should consider verifying 100% of the applications that it receives, in lieu of the random or focused sample that is required by USDA guidelines. This would show the full extent of the problem of ineligible students receiving free or reduced meals.

Response of Ouachita Parish School Board: Again, in order to verify 100% of all applications submitted would require the hiring of additional staff. Because of the number of applications submitted and the 10 day appeal period, I can not imagine keeping up with who is to lose benefits on what day.

We chose the focused method of verification because it selects those families that are within $100 dollars of the cut-off to receive benefits. Yes, the number is small compared to the total number of applications on file, but it does "focus" on those applicants who might not qualify. Using the random method would increase the number of applications verified, but we would still stand a chance of not identifying families who do not qualify for benefits.

Verification of 100% of the applications submitted is not a fool-proof method to identifying only eligible "at-risk" students. There have been cases when I have "suspected" that it does not always show the true picture of the total household income, nor does it show us who actually lives in the home. We can only approve and verify applications based on the information provided us by the parent - we are not detectives, nor do we have the time or means to do so.

Recommendation No. 4: All districts should require the use of direct certification in an effort to concentrate more time on verifying the applications on income guidelines.

Response of Ouachita Parish School Board: Direct certification is a great method of identifying those students who qualify for Free meals and who might not otherwise fill out an application. It also requires no additional verification of income. But not all Child Nutrition Programs are equipped to utilize Direct Certification. First and most important, once a student is identified as "at risk" or qualifying for Free Meal Benefits, the parent must be notified and be given the opportunity to refuse benefits if they so choose. This process of identification must be done without overt identification as prescribed by USDA guidelines. In order for a district to require the use of direct certification, it should be prepared to assist the Child Nutrition Program in meeting the guidelines set by the Federal government.

General Comments:

I feel it is very important for the Dept. of Education, Legislative Auditor, Legislature, and other agencies to request from school boards information they need to make financial and educational decisions concerning school boards. I feel that the school boards should take the time to provide the needed information and to provide accurate information to the requesting agency. However, I feel that the requests for this information are being abused resulting in an undue burden on school board staffs. There are very few weeks that we don't receive a request for information from some agency. A lot of the time this information could be obtained from DOE's database as this information has already been submitted to DOE through the annual financial report. The data could be retrieved from DOE in the form the requesting agency needs it if the agency or DOE department had access to DOE's database. The school board should only be required to submit this information one time to DOE and the agency wanting the information in a different format should be the one to put the data in the format they want.

Another concern I have with the constant requesting of data is that it does not appear that the agency requesting the data knows exactly what they want or have thought it through what they want. In the last 2 months, I have been asked by 2 agencies to provide information. I asked my staff to get the requested information. In one instance, it took a person on my staff a week to get the information and in the second instance it took a week and a half for 2 persons to get the information. After we got the data the agency decided that it was not what they wanted and they provided another list of information for us to get. We then had to take additional time to get the data. These are not isolated instances. It happens several times a year. You get to the point of, why should I spend my time getting accurate data when it's not what they want anyway. This is not a healthy attitude to have because it results in just providing some information that may or may not be accurate. I feel that all agencies wanting data from school boards should coordinate their requests and get all of the data at one time. Also, adequate time should be allowed to get the data or research a response. Our time is very important to us.

Sincerely,

Richard B Garrett

Richard B. Garrett
Business Manager

RBG/bu

Pointe Coupee Parish
School Board chose
not to respond.

St. John the Baptist Parish School Board's Response

St. John the Baptist Parish School Board

118 West 10th Street • P. O. Drawer AL • Reserve, Louisiana 70084

Phone: 504-536-1106 • FAX: 504-536-1109

"Meeting the Challenges of the 21st Century"

January 6, 1999

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President

CHARLES J. WATKINS
Vice-President

CLEVELAND FARLOUGH
Superintendent

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2500 Lexington Drive
LaPlace, LA 70068

Dr. Daniel G. Kyle
Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

Dear Dr Kyle:

I am pleased to respond to the report that reflects an audit of our school system. In St. John Parish, we strive to maintain conformity with regulations on all levels. I am proud to say that our staff does an exceptional job with adhering to guidelines. Whenever there is an oversight, we will make the changes necessary to assure quality compliance.

In area II, Exhibit-4, while homeroom was listed on the school's schedule, the actual time is fully 50 minutes of teacher contact, instructional time in the 1st period class. These students report directly to this class and remain there throughout the full 50 minutes. The school **does** provide a full 360 minutes daily.

In area III of Teacher Certification, your audit discovered three (3) teachers with expired TTA certificates. These teachers are newly hired and we were in the process of re-issuing them their teaching credentials for their assigned responsibilities. The other degreed teacher holds a 665 certificate and does need to take and pass the NTE. He, too, is a newly hired individual.

A teacher identified as teaching outside of his certificated area was, indeed, scheduled to teach such a class; however, this teacher was scheduled to teach this class during the next semester at a school that uses the 4 x 4 block schedule. The class would have begun at the start of the term on January 13, 1999. Currently, the teacher is teaching within his certificated area. At the start of the new term, this teacher will no longer teach in St. John. He is leaving the system by choice. Therefore, this issue becomes resolved through his departure.

Our PEP report, which reflects "no errors" from the DOE, is being forwarded to you to verify this fact. This information comes from our Business Manager.

In area V-#1 – Enrollment and Student Information, three (3) students were found with excessive absences and were carried on the roll that included the October 1st count; one of them was dropped. This student was the 17-year old.

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The other students were dropped after October 1 and therefore our October 1 student count needs to be adjusted.

With reference to the school showing two (2) classes over the maximum required number of students, the hiring of another teacher to reduce class loads has been deemed necessary and will be done as soon as possible. This will address and correct this situation.

Overall, the report is fair, accurate, and reflects favorably on St. John Parish. The auditors were professional and thorough in their tasks. I am confident that my staff was accommodating and cordial in assisting the team with their review.

Sincerely,

Cleveland Farlough, Superintendent
St. John Parish Public Schools

St. Landry Parish School Board's Response

ST. LANDRY PARISH SCHOOL BOARD

J. Ryan Fontenot
Superintendent

1070 East Creswell Lane
P. O. Box 310
Opelousas, LA 70571-0310

Phone: (318) 948-3657
FAX: (318) 942-0261

January 6, 1999

Charles Ross
President
Opelousas, LA
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Vice President
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Opelousas, LA
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Eunice, LA
District 12

Joe Nagata
Eunice, LA
District 13

A. Gerard Caswell
Board Attorney

"An Equal Opportunity Employer"

Dr. Daniel G. Kyle
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Dr. Kyle:

Enclosed please find the response(s) as requested per St. Landry Parish Audit Report to be submitted to the Senate Education and Finance Committees.

If additional information is needed, please do not hesitate to contact my office.

Sincerely yours,

J. Ryan Fontenot, Superintendent
ST. LANDRY PARISH SCHOOL BOARD

JRF/nrj
Enclosure
File SDEA:BESE:LegIAuditor'98

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ST. LANDRY PARISH SCHOOL BOARD
J. Ryan Fontenot
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Phone: (318) 948-3657
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TRACKING TEMPORARY AUTHORIZATIONS

A couple of teachers were overlooked for course outline and since copies were obtained and mailed to auditors. A log is kept on all TTAs and an additional column has been added to keep track of the course outlines.

DID ANY DISTRICTS HAVE NON-CLASSROOM TEACHERS CODED AS CLASSROOM TEACHERS IN THE PEP DATABASES?

In St. Landry Parish, the position of administrative assistant is just another teaching position and they can be administrative assistants as long as they have a bachelor's degree.

WERE THERE ANY OTHER DISCREPANCIES FOUND FROM COMPARING THE DISTRICTS' CERTIFICATION INFORMATION TO DOE's CERTIFICATION DATABASE?

Agree with report

DISTRICT FINDINGS RELATED TO COMPENSATION

Agree with report

"An Equal Opportunity Employer"

ST. LANDRY PARISH SCHOOL BOARD
J. Ryan Fontenot
Superintendent

1070 East Creswell Lane
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SUMMARY OF PROCEDURES USED FOR VERIFICATION OF INCOME:

Applications are on computer. The computer generated the focused samples using the multi-child applications.

Method of Selection:

The total approved applications were based on the following computer information 10/31/97.

Food Stamp/FITAP	1384
Free	3132
Reduced	990
TOTAL	5506

Total applications 5506 x 1% = 55. Total Food Stamp 1384 x .05% = 7.

Parents were notified of their selection for verification of income by a given date. Self-addressed, stamped envelopes were furnished for their convenience.

Summary of income verification of the 62 applications is as follows:

No change in status	14
Free to reduced	6
Free to paid	18
Reduced to paid	20
Reduced to free	4
TOTAL	62

TOTAL SIBLINGS VERIFIED - 111

ST. LANDRY PARISH SCHOOL BOARD
J. Ryan Fontenot
Superintendent

1070 East Creswell Lane
P.O. Box 310
Opelousas, LA 70571-0310

Phone. (318) 948-3657
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VI. FREE AND REDUCED PRICE MEALS

I concur with your report. Please consider the following recommendations

1. Requiring proof of income when the application is submitted could result in some children going without meals. Some parents are unable to get proof of income in a timely manner, resulting in delaying the processing of the child's application.

2. To complete verifications prior to October 1st would not give us sufficient time to notify parents, receive and process proof of income documents, and notify parents of results.

3. I would be happy to comply with your recommendations if resources and help are available.

Submitted by: Mabel F. Bobb

Mabel F. Bobb, Supervisor of Food Services